



## 99TH GENERAL ASSEMBLY

### State of Illinois

2015 and 2016

SB2858

Introduced 2/17/2016, by Sen. Ira I. Silverstein

#### SYNOPSIS AS INTRODUCED:

See Index

Amends the Use Tax Act, Service Use Tax Act, Service Occupation Tax Act, and Retailers' Occupation Tax Act. Imposes an 18% surcharge on firearms and firearm ammunition. Amends the State Finance Act. Creates the Firearm Sales Tax Trust Fund. Requires the 18% surcharge to be deposited into the Fund. Subject to appropriation, authorizes the Department of Human Services to make grants to mental health services and crime victim services. Amends the Firearm Owners Identification Card Act (FOID). Requires firearm safety training to apply for an FOID Card, but exempts anyone who had an FOID card on June 1, 1998 and certain others. Provides that any person who owns a firearm shall maintain a policy of liability insurance in the amount of at least \$1,000,000 specifically covering any damages resulting from negligent or willful acts involving the use of the firearm. Amends the Criminal Code of 2012. Prohibits multiple sales of firearms within a 30-day period. Creates the offense of unlawful acquisition of firearms. Provides exemptions and affirmative defenses. Penalty is a Class A misdemeanor for a first offense and a Class 4 felony for a second or subsequent offense. Increases the penalty for a second or subsequent unlawful use of weapons for possession of a firearm. Increases various penalties for the possession or use of a firearm or weapon in a school or public housing. Prohibits a person not a law enforcement officer from possessing an air rifle in a school or at a school-related activity without the written authorization of the board or officer in charge of the school. Penalty is a Class A misdemeanor. Effective immediately.

LRB099 16420 RLC 40753 b

CORRECTIONAL  
BUDGET AND  
IMPACT NOTE ACT  
MAY APPLY

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning firearms.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The State Finance Act is amended by adding  
5 Sections 5.875 and 6z-101 as follows:

6 (30 ILCS 105/5.875 new)

7 Sec. 5.875. The Firearm Sales Tax Trust Fund.

8 (30 ILCS 105/6z-101 new)

9 Sec. 6z-101. Firearm Sales Tax Trust Fund. The Firearm  
10 Sales Tax Trust Fund is created as a special fund in the State  
11 Treasury. Subject to appropriation, moneys in the Fund shall be  
12 used by the Department of Human Services to make grants to  
13 mental health services and crime victim services. "Crime  
14 victim" has the same meaning as in Section 3 of the Rights of  
15 Crime Victims and Witnesses Act.

16 Section 10. The Use Tax Act is amended by changing Sections  
17 3-10 and 9 as follows:

18 (35 ILCS 105/3-10)

19 Sec. 3-10. Rate of tax. Unless otherwise provided in this  
20 Section, the tax imposed by this Act is at the rate of 6.25% of

1 either the selling price or the fair market value, if any, of  
2 the tangible personal property. In all cases where property  
3 functionally used or consumed is the same as the property that  
4 was purchased at retail, then the tax is imposed on the selling  
5 price of the property. In all cases where property functionally  
6 used or consumed is a by-product or waste product that has been  
7 refined, manufactured, or produced from property purchased at  
8 retail, then the tax is imposed on the lower of the fair market  
9 value, if any, of the specific property so used in this State  
10 or on the selling price of the property purchased at retail.  
11 For purposes of this Section "fair market value" means the  
12 price at which property would change hands between a willing  
13 buyer and a willing seller, neither being under any compulsion  
14 to buy or sell and both having reasonable knowledge of the  
15 relevant facts. The fair market value shall be established by  
16 Illinois sales by the taxpayer of the same property as that  
17 functionally used or consumed, or if there are no such sales by  
18 the taxpayer, then comparable sales or purchases of property of  
19 like kind and character in Illinois.

20 Beginning on July 1, 2000 and through December 31, 2000,  
21 with respect to motor fuel, as defined in Section 1.1 of the  
22 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of  
23 the Use Tax Act, the tax is imposed at the rate of 1.25%.

24 Beginning on August 6, 2010 through August 15, 2010, with  
25 respect to sales tax holiday items as defined in Section 3-6 of  
26 this Act, the tax is imposed at the rate of 1.25%.

1 With respect to gasohol, the tax imposed by this Act  
2 applies to (i) 70% of the proceeds of sales made on or after  
3 January 1, 1990, and before July 1, 2003, (ii) 80% of the  
4 proceeds of sales made on or after July 1, 2003 and on or  
5 before December 31, 2018, and (iii) 100% of the proceeds of  
6 sales made thereafter. If, at any time, however, the tax under  
7 this Act on sales of gasohol is imposed at the rate of 1.25%,  
8 then the tax imposed by this Act applies to 100% of the  
9 proceeds of sales of gasohol made during that time.

10 With respect to majority blended ethanol fuel, the tax  
11 imposed by this Act does not apply to the proceeds of sales  
12 made on or after July 1, 2003 and on or before December 31,  
13 2018 but applies to 100% of the proceeds of sales made  
14 thereafter.

15 With respect to biodiesel blends with no less than 1% and  
16 no more than 10% biodiesel, the tax imposed by this Act applies  
17 to (i) 80% of the proceeds of sales made on or after July 1,  
18 2003 and on or before December 31, 2018 and (ii) 100% of the  
19 proceeds of sales made thereafter. If, at any time, however,  
20 the tax under this Act on sales of biodiesel blends with no  
21 less than 1% and no more than 10% biodiesel is imposed at the  
22 rate of 1.25%, then the tax imposed by this Act applies to 100%  
23 of the proceeds of sales of biodiesel blends with no less than  
24 1% and no more than 10% biodiesel made during that time.

25 With respect to 100% biodiesel and biodiesel blends with  
26 more than 10% but no more than 99% biodiesel, the tax imposed

1 by this Act does not apply to the proceeds of sales made on or  
2 after July 1, 2003 and on or before December 31, 2018 but  
3 applies to 100% of the proceeds of sales made thereafter.

4 With respect to food for human consumption that is to be  
5 consumed off the premises where it is sold (other than  
6 alcoholic beverages, soft drinks, and food that has been  
7 prepared for immediate consumption) and prescription and  
8 nonprescription medicines, drugs, medical appliances,  
9 modifications to a motor vehicle for the purpose of rendering  
10 it usable by a person with a disability, and insulin, urine  
11 testing materials, syringes, and needles used by diabetics, for  
12 human use, the tax is imposed at the rate of 1%. For the  
13 purposes of this Section, until September 1, 2009: the term  
14 "soft drinks" means any complete, finished, ready-to-use,  
15 non-alcoholic drink, whether carbonated or not, including but  
16 not limited to soda water, cola, fruit juice, vegetable juice,  
17 carbonated water, and all other preparations commonly known as  
18 soft drinks of whatever kind or description that are contained  
19 in any closed or sealed bottle, can, carton, or container,  
20 regardless of size; but "soft drinks" does not include coffee,  
21 tea, non-carbonated water, infant formula, milk or milk  
22 products as defined in the Grade A Pasteurized Milk and Milk  
23 Products Act, or drinks containing 50% or more natural fruit or  
24 vegetable juice.

25 Notwithstanding any other provisions of this Act,  
26 beginning September 1, 2009, "soft drinks" means non-alcoholic

1 beverages that contain natural or artificial sweeteners. "Soft  
2 drinks" do not include beverages that contain milk or milk  
3 products, soy, rice or similar milk substitutes, or greater  
4 than 50% of vegetable or fruit juice by volume.

5       Until August 1, 2009, and notwithstanding any other  
6 provisions of this Act, "food for human consumption that is to  
7 be consumed off the premises where it is sold" includes all  
8 food sold through a vending machine, except soft drinks and  
9 food products that are dispensed hot from a vending machine,  
10 regardless of the location of the vending machine. Beginning  
11 August 1, 2009, and notwithstanding any other provisions of  
12 this Act, "food for human consumption that is to be consumed  
13 off the premises where it is sold" includes all food sold  
14 through a vending machine, except soft drinks, candy, and food  
15 products that are dispensed hot from a vending machine,  
16 regardless of the location of the vending machine.

17       Notwithstanding any other provisions of this Act,  
18 beginning September 1, 2009, "food for human consumption that  
19 is to be consumed off the premises where it is sold" does not  
20 include candy. For purposes of this Section, "candy" means a  
21 preparation of sugar, honey, or other natural or artificial  
22 sweeteners in combination with chocolate, fruits, nuts or other  
23 ingredients or flavorings in the form of bars, drops, or  
24 pieces. "Candy" does not include any preparation that contains  
25 flour or requires refrigeration.

26       Notwithstanding any other provisions of this Act,

1 beginning September 1, 2009, "nonprescription medicines and  
2 drugs" does not include grooming and hygiene products. For  
3 purposes of this Section, "grooming and hygiene products"  
4 includes, but is not limited to, soaps and cleaning solutions,  
5 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan  
6 lotions and screens, unless those products are available by  
7 prescription only, regardless of whether the products meet the  
8 definition of "over-the-counter-drugs". For the purposes of  
9 this paragraph, "over-the-counter-drug" means a drug for human  
10 use that contains a label that identifies the product as a drug  
11 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"  
12 label includes:

13 (A) A "Drug Facts" panel; or

14 (B) A statement of the "active ingredient(s)" with a  
15 list of those ingredients contained in the compound,  
16 substance or preparation.

17 Beginning January 1, 2017, in addition to all other rates  
18 of tax imposed under this Act, a surcharge of 18% is imposed on  
19 the selling price of firearms and firearm ammunition. "Firearm"  
20 and "firearm ammunition" have the meanings ascribed to them in  
21 Section 1.1 of the Firearm Owners Identification Card Act.

22 Beginning on the effective date of this amendatory Act of  
23 the 98th General Assembly, "prescription and nonprescription  
24 medicines and drugs" includes medical cannabis purchased from a  
25 registered dispensing organization under the Compassionate Use  
26 of Medical Cannabis Pilot Program Act.

1           If the property that is purchased at retail from a retailer  
2 is acquired outside Illinois and used outside Illinois before  
3 being brought to Illinois for use here and is taxable under  
4 this Act, the "selling price" on which the tax is computed  
5 shall be reduced by an amount that represents a reasonable  
6 allowance for depreciation for the period of prior out-of-state  
7 use.

8           (Source: P.A. 98-122, eff. 1-1-14; 99-143, eff. 7-27-15.)

9           (35 ILCS 105/9) (from Ch. 120, par. 439.9)

10          Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
11 and trailers that are required to be registered with an agency  
12 of this State, each retailer required or authorized to collect  
13 the tax imposed by this Act shall pay to the Department the  
14 amount of such tax (except as otherwise provided) at the time  
15 when he is required to file his return for the period during  
16 which such tax was collected, less a discount of 2.1% prior to  
17 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
18 per calendar year, whichever is greater, which is allowed to  
19 reimburse the retailer for expenses incurred in collecting the  
20 tax, keeping records, preparing and filing returns, remitting  
21 the tax and supplying data to the Department on request. In the  
22 case of retailers who report and pay the tax on a transaction  
23 by transaction basis, as provided in this Section, such  
24 discount shall be taken with each such tax remittance instead  
25 of when such retailer files his periodic return. The Department

1 may disallow the discount for retailers whose certificate of  
2 registration is revoked at the time the return is filed, but  
3 only if the Department's decision to revoke the certificate of  
4 registration has become final. A retailer need not remit that  
5 part of any tax collected by him to the extent that he is  
6 required to remit and does remit the tax imposed by the  
7 Retailers' Occupation Tax Act, with respect to the sale of the  
8 same property.

9       Where such tangible personal property is sold under a  
10 conditional sales contract, or under any other form of sale  
11 wherein the payment of the principal sum, or a part thereof, is  
12 extended beyond the close of the period for which the return is  
13 filed, the retailer, in collecting the tax (except as to motor  
14 vehicles, watercraft, aircraft, and trailers that are required  
15 to be registered with an agency of this State), may collect for  
16 each tax return period, only the tax applicable to that part of  
17 the selling price actually received during such tax return  
18 period.

19       Except as provided in this Section, on or before the  
20 twentieth day of each calendar month, such retailer shall file  
21 a return for the preceding calendar month. Such return shall be  
22 filed on forms prescribed by the Department and shall furnish  
23 such information as the Department may reasonably require.

24       The Department may require returns to be filed on a  
25 quarterly basis. If so required, a return for each calendar  
26 quarter shall be filed on or before the twentieth day of the

1 calendar month following the end of such calendar quarter. The  
2 taxpayer shall also file a return with the Department for each  
3 of the first two months of each calendar quarter, on or before  
4 the twentieth day of the following calendar month, stating:

5 1. The name of the seller;

6 2. The address of the principal place of business from  
7 which he engages in the business of selling tangible  
8 personal property at retail in this State;

9 3. The total amount of taxable receipts received by him  
10 during the preceding calendar month from sales of tangible  
11 personal property by him during such preceding calendar  
12 month, including receipts from charge and time sales, but  
13 less all deductions allowed by law;

14 4. The amount of credit provided in Section 2d of this  
15 Act;

16 5. The amount of tax due;

17 5-5. The signature of the taxpayer; and

18 6. Such other reasonable information as the Department  
19 may require.

20 If a taxpayer fails to sign a return within 30 days after  
21 the proper notice and demand for signature by the Department,  
22 the return shall be considered valid and any amount shown to be  
23 due on the return shall be deemed assessed.

24 Beginning October 1, 1993, a taxpayer who has an average  
25 monthly tax liability of \$150,000 or more shall make all  
26 payments required by rules of the Department by electronic

1 funds transfer. Beginning October 1, 1994, a taxpayer who has  
2 an average monthly tax liability of \$100,000 or more shall make  
3 all payments required by rules of the Department by electronic  
4 funds transfer. Beginning October 1, 1995, a taxpayer who has  
5 an average monthly tax liability of \$50,000 or more shall make  
6 all payments required by rules of the Department by electronic  
7 funds transfer. Beginning October 1, 2000, a taxpayer who has  
8 an annual tax liability of \$200,000 or more shall make all  
9 payments required by rules of the Department by electronic  
10 funds transfer. The term "annual tax liability" shall be the  
11 sum of the taxpayer's liabilities under this Act, and under all  
12 other State and local occupation and use tax laws administered  
13 by the Department, for the immediately preceding calendar year.  
14 The term "average monthly tax liability" means the sum of the  
15 taxpayer's liabilities under this Act, and under all other  
16 State and local occupation and use tax laws administered by the  
17 Department, for the immediately preceding calendar year  
18 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
19 a tax liability in the amount set forth in subsection (b) of  
20 Section 2505-210 of the Department of Revenue Law shall make  
21 all payments required by rules of the Department by electronic  
22 funds transfer.

23 Before August 1 of each year beginning in 1993, the  
24 Department shall notify all taxpayers required to make payments  
25 by electronic funds transfer. All taxpayers required to make  
26 payments by electronic funds transfer shall make those payments

1 for a minimum of one year beginning on October 1.

2 Any taxpayer not required to make payments by electronic  
3 funds transfer may make payments by electronic funds transfer  
4 with the permission of the Department.

5 All taxpayers required to make payment by electronic funds  
6 transfer and any taxpayers authorized to voluntarily make  
7 payments by electronic funds transfer shall make those payments  
8 in the manner authorized by the Department.

9 The Department shall adopt such rules as are necessary to  
10 effectuate a program of electronic funds transfer and the  
11 requirements of this Section.

12 Before October 1, 2000, if the taxpayer's average monthly  
13 tax liability to the Department under this Act, the Retailers'  
14 Occupation Tax Act, the Service Occupation Tax Act, the Service  
15 Use Tax Act was \$10,000 or more during the preceding 4 complete  
16 calendar quarters, he shall file a return with the Department  
17 each month by the 20th day of the month next following the  
18 month during which such tax liability is incurred and shall  
19 make payments to the Department on or before the 7th, 15th,  
20 22nd and last day of the month during which such liability is  
21 incurred. On and after October 1, 2000, if the taxpayer's  
22 average monthly tax liability to the Department under this Act,  
23 the Retailers' Occupation Tax Act, the Service Occupation Tax  
24 Act, and the Service Use Tax Act was \$20,000 or more during the  
25 preceding 4 complete calendar quarters, he shall file a return  
26 with the Department each month by the 20th day of the month

1 next following the month during which such tax liability is  
2 incurred and shall make payment to the Department on or before  
3 the 7th, 15th, 22nd and last day of the month during which such  
4 liability is incurred. If the month during which such tax  
5 liability is incurred began prior to January 1, 1985, each  
6 payment shall be in an amount equal to 1/4 of the taxpayer's  
7 actual liability for the month or an amount set by the  
8 Department not to exceed 1/4 of the average monthly liability  
9 of the taxpayer to the Department for the preceding 4 complete  
10 calendar quarters (excluding the month of highest liability and  
11 the month of lowest liability in such 4 quarter period). If the  
12 month during which such tax liability is incurred begins on or  
13 after January 1, 1985, and prior to January 1, 1987, each  
14 payment shall be in an amount equal to 22.5% of the taxpayer's  
15 actual liability for the month or 27.5% of the taxpayer's  
16 liability for the same calendar month of the preceding year. If  
17 the month during which such tax liability is incurred begins on  
18 or after January 1, 1987, and prior to January 1, 1988, each  
19 payment shall be in an amount equal to 22.5% of the taxpayer's  
20 actual liability for the month or 26.25% of the taxpayer's  
21 liability for the same calendar month of the preceding year. If  
22 the month during which such tax liability is incurred begins on  
23 or after January 1, 1988, and prior to January 1, 1989, or  
24 begins on or after January 1, 1996, each payment shall be in an  
25 amount equal to 22.5% of the taxpayer's actual liability for  
26 the month or 25% of the taxpayer's liability for the same

1 calendar month of the preceding year. If the month during which  
2 such tax liability is incurred begins on or after January 1,  
3 1989, and prior to January 1, 1996, each payment shall be in an  
4 amount equal to 22.5% of the taxpayer's actual liability for  
5 the month or 25% of the taxpayer's liability for the same  
6 calendar month of the preceding year or 100% of the taxpayer's  
7 actual liability for the quarter monthly reporting period. The  
8 amount of such quarter monthly payments shall be credited  
9 against the final tax liability of the taxpayer's return for  
10 that month. Before October 1, 2000, once applicable, the  
11 requirement of the making of quarter monthly payments to the  
12 Department shall continue until such taxpayer's average  
13 monthly liability to the Department during the preceding 4  
14 complete calendar quarters (excluding the month of highest  
15 liability and the month of lowest liability) is less than  
16 \$9,000, or until such taxpayer's average monthly liability to  
17 the Department as computed for each calendar quarter of the 4  
18 preceding complete calendar quarter period is less than  
19 \$10,000. However, if a taxpayer can show the Department that a  
20 substantial change in the taxpayer's business has occurred  
21 which causes the taxpayer to anticipate that his average  
22 monthly tax liability for the reasonably foreseeable future  
23 will fall below the \$10,000 threshold stated above, then such  
24 taxpayer may petition the Department for change in such  
25 taxpayer's reporting status. On and after October 1, 2000, once  
26 applicable, the requirement of the making of quarter monthly

1 payments to the Department shall continue until such taxpayer's  
2 average monthly liability to the Department during the  
3 preceding 4 complete calendar quarters (excluding the month of  
4 highest liability and the month of lowest liability) is less  
5 than \$19,000 or until such taxpayer's average monthly liability  
6 to the Department as computed for each calendar quarter of the  
7 4 preceding complete calendar quarter period is less than  
8 \$20,000. However, if a taxpayer can show the Department that a  
9 substantial change in the taxpayer's business has occurred  
10 which causes the taxpayer to anticipate that his average  
11 monthly tax liability for the reasonably foreseeable future  
12 will fall below the \$20,000 threshold stated above, then such  
13 taxpayer may petition the Department for a change in such  
14 taxpayer's reporting status. The Department shall change such  
15 taxpayer's reporting status unless it finds that such change is  
16 seasonal in nature and not likely to be long term. If any such  
17 quarter monthly payment is not paid at the time or in the  
18 amount required by this Section, then the taxpayer shall be  
19 liable for penalties and interest on the difference between the  
20 minimum amount due and the amount of such quarter monthly  
21 payment actually and timely paid, except insofar as the  
22 taxpayer has previously made payments for that month to the  
23 Department in excess of the minimum payments previously due as  
24 provided in this Section. The Department shall make reasonable  
25 rules and regulations to govern the quarter monthly payment  
26 amount and quarter monthly payment dates for taxpayers who file

1 on other than a calendar monthly basis.

2 If any such payment provided for in this Section exceeds  
3 the taxpayer's liabilities under this Act, the Retailers'  
4 Occupation Tax Act, the Service Occupation Tax Act and the  
5 Service Use Tax Act, as shown by an original monthly return,  
6 the Department shall issue to the taxpayer a credit memorandum  
7 no later than 30 days after the date of payment, which  
8 memorandum may be submitted by the taxpayer to the Department  
9 in payment of tax liability subsequently to be remitted by the  
10 taxpayer to the Department or be assigned by the taxpayer to a  
11 similar taxpayer under this Act, the Retailers' Occupation Tax  
12 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
13 in accordance with reasonable rules and regulations to be  
14 prescribed by the Department, except that if such excess  
15 payment is shown on an original monthly return and is made  
16 after December 31, 1986, no credit memorandum shall be issued,  
17 unless requested by the taxpayer. If no such request is made,  
18 the taxpayer may credit such excess payment against tax  
19 liability subsequently to be remitted by the taxpayer to the  
20 Department under this Act, the Retailers' Occupation Tax Act,  
21 the Service Occupation Tax Act or the Service Use Tax Act, in  
22 accordance with reasonable rules and regulations prescribed by  
23 the Department. If the Department subsequently determines that  
24 all or any part of the credit taken was not actually due to the  
25 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall  
26 be reduced by 2.1% or 1.75% of the difference between the

1 credit taken and that actually due, and the taxpayer shall be  
2 liable for penalties and interest on such difference.

3 If the retailer is otherwise required to file a monthly  
4 return and if the retailer's average monthly tax liability to  
5 the Department does not exceed \$200, the Department may  
6 authorize his returns to be filed on a quarter annual basis,  
7 with the return for January, February, and March of a given  
8 year being due by April 20 of such year; with the return for  
9 April, May and June of a given year being due by July 20 of such  
10 year; with the return for July, August and September of a given  
11 year being due by October 20 of such year, and with the return  
12 for October, November and December of a given year being due by  
13 January 20 of the following year.

14 If the retailer is otherwise required to file a monthly or  
15 quarterly return and if the retailer's average monthly tax  
16 liability to the Department does not exceed \$50, the Department  
17 may authorize his returns to be filed on an annual basis, with  
18 the return for a given year being due by January 20 of the  
19 following year.

20 Such quarter annual and annual returns, as to form and  
21 substance, shall be subject to the same requirements as monthly  
22 returns.

23 Notwithstanding any other provision in this Act concerning  
24 the time within which a retailer may file his return, in the  
25 case of any retailer who ceases to engage in a kind of business  
26 which makes him responsible for filing returns under this Act,

1 such retailer shall file a final return under this Act with the  
2 Department not more than one month after discontinuing such  
3 business.

4 In addition, with respect to motor vehicles, watercraft,  
5 aircraft, and trailers that are required to be registered with  
6 an agency of this State, every retailer selling this kind of  
7 tangible personal property shall file, with the Department,  
8 upon a form to be prescribed and supplied by the Department, a  
9 separate return for each such item of tangible personal  
10 property which the retailer sells, except that if, in the same  
11 transaction, (i) a retailer of aircraft, watercraft, motor  
12 vehicles or trailers transfers more than one aircraft,  
13 watercraft, motor vehicle or trailer to another aircraft,  
14 watercraft, motor vehicle or trailer retailer for the purpose  
15 of resale or (ii) a retailer of aircraft, watercraft, motor  
16 vehicles, or trailers transfers more than one aircraft,  
17 watercraft, motor vehicle, or trailer to a purchaser for use as  
18 a qualifying rolling stock as provided in Section 3-55 of this  
19 Act, then that seller may report the transfer of all the  
20 aircraft, watercraft, motor vehicles or trailers involved in  
21 that transaction to the Department on the same uniform  
22 invoice-transaction reporting return form. For purposes of  
23 this Section, "watercraft" means a Class 2, Class 3, or Class 4  
24 watercraft as defined in Section 3-2 of the Boat Registration  
25 and Safety Act, a personal watercraft, or any boat equipped  
26 with an inboard motor.

1           The transaction reporting return in the case of motor  
2 vehicles or trailers that are required to be registered with an  
3 agency of this State, shall be the same document as the Uniform  
4 Invoice referred to in Section 5-402 of the Illinois Vehicle  
5 Code and must show the name and address of the seller; the name  
6 and address of the purchaser; the amount of the selling price  
7 including the amount allowed by the retailer for traded-in  
8 property, if any; the amount allowed by the retailer for the  
9 traded-in tangible personal property, if any, to the extent to  
10 which Section 2 of this Act allows an exemption for the value  
11 of traded-in property; the balance payable after deducting such  
12 trade-in allowance from the total selling price; the amount of  
13 tax due from the retailer with respect to such transaction; the  
14 amount of tax collected from the purchaser by the retailer on  
15 such transaction (or satisfactory evidence that such tax is not  
16 due in that particular instance, if that is claimed to be the  
17 fact); the place and date of the sale; a sufficient  
18 identification of the property sold; such other information as  
19 is required in Section 5-402 of the Illinois Vehicle Code, and  
20 such other information as the Department may reasonably  
21 require.

22           The transaction reporting return in the case of watercraft  
23 and aircraft must show the name and address of the seller; the  
24 name and address of the purchaser; the amount of the selling  
25 price including the amount allowed by the retailer for  
26 traded-in property, if any; the amount allowed by the retailer

1 for the traded-in tangible personal property, if any, to the  
2 extent to which Section 2 of this Act allows an exemption for  
3 the value of traded-in property; the balance payable after  
4 deducting such trade-in allowance from the total selling price;  
5 the amount of tax due from the retailer with respect to such  
6 transaction; the amount of tax collected from the purchaser by  
7 the retailer on such transaction (or satisfactory evidence that  
8 such tax is not due in that particular instance, if that is  
9 claimed to be the fact); the place and date of the sale, a  
10 sufficient identification of the property sold, and such other  
11 information as the Department may reasonably require.

12 Such transaction reporting return shall be filed not later  
13 than 20 days after the date of delivery of the item that is  
14 being sold, but may be filed by the retailer at any time sooner  
15 than that if he chooses to do so. The transaction reporting  
16 return and tax remittance or proof of exemption from the tax  
17 that is imposed by this Act may be transmitted to the  
18 Department by way of the State agency with which, or State  
19 officer with whom, the tangible personal property must be  
20 titled or registered (if titling or registration is required)  
21 if the Department and such agency or State officer determine  
22 that this procedure will expedite the processing of  
23 applications for title or registration.

24 With each such transaction reporting return, the retailer  
25 shall remit the proper amount of tax due (or shall submit  
26 satisfactory evidence that the sale is not taxable if that is

1 the case), to the Department or its agents, whereupon the  
2 Department shall issue, in the purchaser's name, a tax receipt  
3 (or a certificate of exemption if the Department is satisfied  
4 that the particular sale is tax exempt) which such purchaser  
5 may submit to the agency with which, or State officer with  
6 whom, he must title or register the tangible personal property  
7 that is involved (if titling or registration is required) in  
8 support of such purchaser's application for an Illinois  
9 certificate or other evidence of title or registration to such  
10 tangible personal property.

11 No retailer's failure or refusal to remit tax under this  
12 Act precludes a user, who has paid the proper tax to the  
13 retailer, from obtaining his certificate of title or other  
14 evidence of title or registration (if titling or registration  
15 is required) upon satisfying the Department that such user has  
16 paid the proper tax (if tax is due) to the retailer. The  
17 Department shall adopt appropriate rules to carry out the  
18 mandate of this paragraph.

19 If the user who would otherwise pay tax to the retailer  
20 wants the transaction reporting return filed and the payment of  
21 tax or proof of exemption made to the Department before the  
22 retailer is willing to take these actions and such user has not  
23 paid the tax to the retailer, such user may certify to the fact  
24 of such delay by the retailer, and may (upon the Department  
25 being satisfied of the truth of such certification) transmit  
26 the information required by the transaction reporting return

1 and the remittance for tax or proof of exemption directly to  
2 the Department and obtain his tax receipt or exemption  
3 determination, in which event the transaction reporting return  
4 and tax remittance (if a tax payment was required) shall be  
5 credited by the Department to the proper retailer's account  
6 with the Department, but without the 2.1% or 1.75% discount  
7 provided for in this Section being allowed. When the user pays  
8 the tax directly to the Department, he shall pay the tax in the  
9 same amount and in the same form in which it would be remitted  
10 if the tax had been remitted to the Department by the retailer.

11 Where a retailer collects the tax with respect to the  
12 selling price of tangible personal property which he sells and  
13 the purchaser thereafter returns such tangible personal  
14 property and the retailer refunds the selling price thereof to  
15 the purchaser, such retailer shall also refund, to the  
16 purchaser, the tax so collected from the purchaser. When filing  
17 his return for the period in which he refunds such tax to the  
18 purchaser, the retailer may deduct the amount of the tax so  
19 refunded by him to the purchaser from any other use tax which  
20 such retailer may be required to pay or remit to the  
21 Department, as shown by such return, if the amount of the tax  
22 to be deducted was previously remitted to the Department by  
23 such retailer. If the retailer has not previously remitted the  
24 amount of such tax to the Department, he is entitled to no  
25 deduction under this Act upon refunding such tax to the  
26 purchaser.

1           Any retailer filing a return under this Section shall also  
2 include (for the purpose of paying tax thereon) the total tax  
3 covered by such return upon the selling price of tangible  
4 personal property purchased by him at retail from a retailer,  
5 but as to which the tax imposed by this Act was not collected  
6 from the retailer filing such return, and such retailer shall  
7 remit the amount of such tax to the Department when filing such  
8 return.

9           If experience indicates such action to be practicable, the  
10 Department may prescribe and furnish a combination or joint  
11 return which will enable retailers, who are required to file  
12 returns hereunder and also under the Retailers' Occupation Tax  
13 Act, to furnish all the return information required by both  
14 Acts on the one form.

15           Where the retailer has more than one business registered  
16 with the Department under separate registration under this Act,  
17 such retailer may not file each return that is due as a single  
18 return covering all such registered businesses, but shall file  
19 separate returns for each such registered business.

20           Beginning January 1, 1990, each month the Department shall  
21 pay into the State and Local Sales Tax Reform Fund, a special  
22 fund in the State Treasury which is hereby created, the net  
23 revenue realized for the preceding month from the 1% tax on  
24 sales of food for human consumption which is to be consumed off  
25 the premises where it is sold (other than alcoholic beverages,  
26 soft drinks and food which has been prepared for immediate

1 consumption) and prescription and nonprescription medicines,  
2 drugs, medical appliances and insulin, urine testing  
3 materials, syringes and needles used by diabetics.

4 Beginning January 1, 1990, each month the Department shall  
5 pay into the County and Mass Transit District Fund 4% of the  
6 net revenue realized for the preceding month from the 6.25%  
7 general rate on the selling price of tangible personal property  
8 which is purchased outside Illinois at retail from a retailer  
9 and which is titled or registered by an agency of this State's  
10 government.

11 Beginning January 1, 1990, each month the Department shall  
12 pay into the State and Local Sales Tax Reform Fund, a special  
13 fund in the State Treasury, 20% of the net revenue realized for  
14 the preceding month from the 6.25% general rate on the selling  
15 price of tangible personal property, other than tangible  
16 personal property which is purchased outside Illinois at retail  
17 from a retailer and which is titled or registered by an agency  
18 of this State's government.

19 Beginning August 1, 2000, each month the Department shall  
20 pay into the State and Local Sales Tax Reform Fund 100% of the  
21 net revenue realized for the preceding month from the 1.25%  
22 rate on the selling price of motor fuel and gasohol. Beginning  
23 September 1, 2010, each month the Department shall pay into the  
24 State and Local Sales Tax Reform Fund 100% of the net revenue  
25 realized for the preceding month from the 1.25% rate on the  
26 selling price of sales tax holiday items.

1           Beginning January 1, 1990, each month the Department shall  
2 pay into the Local Government Tax Fund 16% of the net revenue  
3 realized for the preceding month from the 6.25% general rate on  
4 the selling price of tangible personal property which is  
5 purchased outside Illinois at retail from a retailer and which  
6 is titled or registered by an agency of this State's  
7 government.

8           Beginning October 1, 2009, each month the Department shall  
9 pay into the Capital Projects Fund an amount that is equal to  
10 an amount estimated by the Department to represent 80% of the  
11 net revenue realized for the preceding month from the sale of  
12 candy, grooming and hygiene products, and soft drinks that had  
13 been taxed at a rate of 1% prior to September 1, 2009 but that  
14 are now taxed at 6.25%.

15           Beginning July 1, 2011, each month the Department shall pay  
16 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue  
17 realized for the preceding month from the 6.25% general rate on  
18 the selling price of sorbents used in Illinois in the process  
19 of sorbent injection as used to comply with the Environmental  
20 Protection Act or the federal Clean Air Act, but the total  
21 payment into the Clean Air Act (CAA) Permit Fund under this Act  
22 and the Retailers' Occupation Tax Act shall not exceed  
23 \$2,000,000 in any fiscal year.

24           Beginning July 1, 2013, each month the Department shall pay  
25 into the Underground Storage Tank Fund from the proceeds  
26 collected under this Act, the Service Use Tax Act, the Service

1 Occupation Tax Act, and the Retailers' Occupation Tax Act an  
2 amount equal to the average monthly deficit in the Underground  
3 Storage Tank Fund during the prior year, as certified annually  
4 by the Illinois Environmental Protection Agency, but the total  
5 payment into the Underground Storage Tank Fund under this Act,  
6 the Service Use Tax Act, the Service Occupation Tax Act, and  
7 the Retailers' Occupation Tax Act shall not exceed \$18,000,000  
8 in any State fiscal year. As used in this paragraph, the  
9 "average monthly deficit" shall be equal to the difference  
10 between the average monthly claims for payment by the fund and  
11 the average monthly revenues deposited into the fund, excluding  
12 payments made pursuant to this paragraph.

13 Beginning July 1, 2015, of the remainder of the moneys  
14 received by the Department under this Act, the Service Use Tax  
15 Act, the Service Occupation Tax Act, and the Retailers'  
16 Occupation Tax Act, each month the Department shall deposit  
17 \$500,000 into the State Crime Laboratory Fund.

18 Beginning January 1, 2017, the Department shall pay into  
19 the Firearm Sales Tax Trust Fund 100% of the net revenue  
20 realized for the preceding month from the 18% surcharge on the  
21 selling price of firearms and firearm ammunition.

22 Of the remainder of the moneys received by the Department  
23 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
24 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
25 and after July 1, 1989, 3.8% thereof shall be paid into the  
26 Build Illinois Fund; provided, however, that if in any fiscal

1 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
2 may be, of the moneys received by the Department and required  
3 to be paid into the Build Illinois Fund pursuant to Section 3  
4 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
5 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
6 Service Occupation Tax Act, such Acts being hereinafter called  
7 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
8 may be, of moneys being hereinafter called the "Tax Act  
9 Amount", and (2) the amount transferred to the Build Illinois  
10 Fund from the State and Local Sales Tax Reform Fund shall be  
11 less than the Annual Specified Amount (as defined in Section 3  
12 of the Retailers' Occupation Tax Act), an amount equal to the  
13 difference shall be immediately paid into the Build Illinois  
14 Fund from other moneys received by the Department pursuant to  
15 the Tax Acts; and further provided, that if on the last  
16 business day of any month the sum of (1) the Tax Act Amount  
17 required to be deposited into the Build Illinois Bond Account  
18 in the Build Illinois Fund during such month and (2) the amount  
19 transferred during such month to the Build Illinois Fund from  
20 the State and Local Sales Tax Reform Fund shall have been less  
21 than 1/12 of the Annual Specified Amount, an amount equal to  
22 the difference shall be immediately paid into the Build  
23 Illinois Fund from other moneys received by the Department  
24 pursuant to the Tax Acts; and, further provided, that in no  
25 event shall the payments required under the preceding proviso  
26 result in aggregate payments into the Build Illinois Fund

1 pursuant to this clause (b) for any fiscal year in excess of  
2 the greater of (i) the Tax Act Amount or (ii) the Annual  
3 Specified Amount for such fiscal year; and, further provided,  
4 that the amounts payable into the Build Illinois Fund under  
5 this clause (b) shall be payable only until such time as the  
6 aggregate amount on deposit under each trust indenture securing  
7 Bonds issued and outstanding pursuant to the Build Illinois  
8 Bond Act is sufficient, taking into account any future  
9 investment income, to fully provide, in accordance with such  
10 indenture, for the defeasance of or the payment of the  
11 principal of, premium, if any, and interest on the Bonds  
12 secured by such indenture and on any Bonds expected to be  
13 issued thereafter and all fees and costs payable with respect  
14 thereto, all as certified by the Director of the Bureau of the  
15 Budget (now Governor's Office of Management and Budget). If on  
16 the last business day of any month in which Bonds are  
17 outstanding pursuant to the Build Illinois Bond Act, the  
18 aggregate of the moneys deposited in the Build Illinois Bond  
19 Account in the Build Illinois Fund in such month shall be less  
20 than the amount required to be transferred in such month from  
21 the Build Illinois Bond Account to the Build Illinois Bond  
22 Retirement and Interest Fund pursuant to Section 13 of the  
23 Build Illinois Bond Act, an amount equal to such deficiency  
24 shall be immediately paid from other moneys received by the  
25 Department pursuant to the Tax Acts to the Build Illinois Fund;  
26 provided, however, that any amounts paid to the Build Illinois

1 Fund in any fiscal year pursuant to this sentence shall be  
 2 deemed to constitute payments pursuant to clause (b) of the  
 3 preceding sentence and shall reduce the amount otherwise  
 4 payable for such fiscal year pursuant to clause (b) of the  
 5 preceding sentence. The moneys received by the Department  
 6 pursuant to this Act and required to be deposited into the  
 7 Build Illinois Fund are subject to the pledge, claim and charge  
 8 set forth in Section 12 of the Build Illinois Bond Act.

9 Subject to payment of amounts into the Build Illinois Fund  
 10 as provided in the preceding paragraph or in any amendment  
 11 thereto hereafter enacted, the following specified monthly  
 12 installment of the amount requested in the certificate of the  
 13 Chairman of the Metropolitan Pier and Exposition Authority  
 14 provided under Section 8.25f of the State Finance Act, but not  
 15 in excess of the sums designated as "Total Deposit", shall be  
 16 deposited in the aggregate from collections under Section 9 of  
 17 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
 18 9 of the Service Occupation Tax Act, and Section 3 of the  
 19 Retailers' Occupation Tax Act into the McCormick Place  
 20 Expansion Project Fund in the specified fiscal years.

| 21 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 22 | 1993        | \$0           |
| 23 | 1994        | 53,000,000    |
| 24 | 1995        | 58,000,000    |
| 25 | 1996        | 61,000,000    |
| 26 | 1997        | 64,000,000    |

|    |      |             |
|----|------|-------------|
| 1  | 1998 | 68,000,000  |
| 2  | 1999 | 71,000,000  |
| 3  | 2000 | 75,000,000  |
| 4  | 2001 | 80,000,000  |
| 5  | 2002 | 93,000,000  |
| 6  | 2003 | 99,000,000  |
| 7  | 2004 | 103,000,000 |
| 8  | 2005 | 108,000,000 |
| 9  | 2006 | 113,000,000 |
| 10 | 2007 | 119,000,000 |
| 11 | 2008 | 126,000,000 |
| 12 | 2009 | 132,000,000 |
| 13 | 2010 | 139,000,000 |
| 14 | 2011 | 146,000,000 |
| 15 | 2012 | 153,000,000 |
| 16 | 2013 | 161,000,000 |
| 17 | 2014 | 170,000,000 |
| 18 | 2015 | 179,000,000 |
| 19 | 2016 | 189,000,000 |
| 20 | 2017 | 199,000,000 |
| 21 | 2018 | 210,000,000 |
| 22 | 2019 | 221,000,000 |
| 23 | 2020 | 233,000,000 |
| 24 | 2021 | 246,000,000 |
| 25 | 2022 | 260,000,000 |
| 26 | 2023 | 275,000,000 |

|   |      |             |
|---|------|-------------|
| 1 | 2024 | 275,000,000 |
| 2 | 2025 | 275,000,000 |
| 3 | 2026 | 279,000,000 |
| 4 | 2027 | 292,000,000 |
| 5 | 2028 | 307,000,000 |
| 6 | 2029 | 322,000,000 |
| 7 | 2030 | 338,000,000 |
| 8 | 2031 | 350,000,000 |
| 9 | 2032 | 350,000,000 |

10 and

11 each fiscal year

12 thereafter that bonds

13 are outstanding under

14 Section 13.2 of the

15 Metropolitan Pier and

16 Exposition Authority Act,

17 but not after fiscal year 2060.

18 Beginning July 20, 1993 and in each month of each fiscal  
19 year thereafter, one-eighth of the amount requested in the  
20 certificate of the Chairman of the Metropolitan Pier and  
21 Exposition Authority for that fiscal year, less the amount  
22 deposited into the McCormick Place Expansion Project Fund by  
23 the State Treasurer in the respective month under subsection  
24 (g) of Section 13 of the Metropolitan Pier and Exposition  
25 Authority Act, plus cumulative deficiencies in the deposits  
26 required under this Section for previous months and years,

1 shall be deposited into the McCormick Place Expansion Project  
2 Fund, until the full amount requested for the fiscal year, but  
3 not in excess of the amount specified above as "Total Deposit",  
4 has been deposited.

5 Subject to payment of amounts into the Build Illinois Fund  
6 and the McCormick Place Expansion Project Fund pursuant to the  
7 preceding paragraphs or in any amendments thereto hereafter  
8 enacted, beginning July 1, 1993 and ending on September 30,  
9 2013, the Department shall each month pay into the Illinois Tax  
10 Increment Fund 0.27% of 80% of the net revenue realized for the  
11 preceding month from the 6.25% general rate on the selling  
12 price of tangible personal property.

13 Subject to payment of amounts into the Build Illinois Fund  
14 and the McCormick Place Expansion Project Fund pursuant to the  
15 preceding paragraphs or in any amendments thereto hereafter  
16 enacted, beginning with the receipt of the first report of  
17 taxes paid by an eligible business and continuing for a 25-year  
18 period, the Department shall each month pay into the Energy  
19 Infrastructure Fund 80% of the net revenue realized from the  
20 6.25% general rate on the selling price of Illinois-mined coal  
21 that was sold to an eligible business. For purposes of this  
22 paragraph, the term "eligible business" means a new electric  
23 generating facility certified pursuant to Section 605-332 of  
24 the Department of Commerce and Economic Opportunity Law of the  
25 Civil Administrative Code of Illinois.

26 Subject to payment of amounts into the Build Illinois Fund,

1 the McCormick Place Expansion Project Fund, the Illinois Tax  
2 Increment Fund, and the Energy Infrastructure Fund pursuant to  
3 the preceding paragraphs or in any amendments to this Section  
4 hereafter enacted, beginning on the first day of the first  
5 calendar month to occur on or after the effective date of this  
6 amendatory Act of the 98th General Assembly, each month, from  
7 the collections made under Section 9 of the Use Tax Act,  
8 Section 9 of the Service Use Tax Act, Section 9 of the Service  
9 Occupation Tax Act, and Section 3 of the Retailers' Occupation  
10 Tax Act, the Department shall pay into the Tax Compliance and  
11 Administration Fund, to be used, subject to appropriation, to  
12 fund additional auditors and compliance personnel at the  
13 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
14 the cash receipts collected during the preceding fiscal year by  
15 the Audit Bureau of the Department under the Use Tax Act, the  
16 Service Use Tax Act, the Service Occupation Tax Act, the  
17 Retailers' Occupation Tax Act, and associated local occupation  
18 and use taxes administered by the Department.

19 Of the remainder of the moneys received by the Department  
20 pursuant to this Act, 75% thereof shall be paid into the State  
21 Treasury and 25% shall be reserved in a special account and  
22 used only for the transfer to the Common School Fund as part of  
23 the monthly transfer from the General Revenue Fund in  
24 accordance with Section 8a of the State Finance Act.

25 As soon as possible after the first day of each month, upon  
26 certification of the Department of Revenue, the Comptroller

1 shall order transferred and the Treasurer shall transfer from  
2 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
3 equal to 1.7% of 80% of the net revenue realized under this Act  
4 for the second preceding month. Beginning April 1, 2000, this  
5 transfer is no longer required and shall not be made.

6 Net revenue realized for a month shall be the revenue  
7 collected by the State pursuant to this Act, less the amount  
8 paid out during that month as refunds to taxpayers for  
9 overpayment of liability.

10 For greater simplicity of administration, manufacturers,  
11 importers and wholesalers whose products are sold at retail in  
12 Illinois by numerous retailers, and who wish to do so, may  
13 assume the responsibility for accounting and paying to the  
14 Department all tax accruing under this Act with respect to such  
15 sales, if the retailers who are affected do not make written  
16 objection to the Department to this arrangement.

17 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
18 98-496, eff. 1-1-14; 98-756, eff. 7-16-14; 98-1098, eff.  
19 8-26-14; 99-352, eff. 8-12-15.)

20 Section 15. The Service Use Tax Act is amended by changing  
21 Sections 3-10 and 9 as follows:

22 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

23 Sec. 3-10. Rate of tax. Unless otherwise provided in this  
24 Section, the tax imposed by this Act is at the rate of 6.25% of

1 the selling price of tangible personal property transferred as  
2 an incident to the sale of service, but, for the purpose of  
3 computing this tax, in no event shall the selling price be less  
4 than the cost price of the property to the serviceman.

5 Beginning on July 1, 2000 and through December 31, 2000,  
6 with respect to motor fuel, as defined in Section 1.1 of the  
7 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of  
8 the Use Tax Act, the tax is imposed at the rate of 1.25%.

9 With respect to gasohol, as defined in the Use Tax Act, the  
10 tax imposed by this Act applies to (i) 70% of the selling price  
11 of property transferred as an incident to the sale of service  
12 on or after January 1, 1990, and before July 1, 2003, (ii) 80%  
13 of the selling price of property transferred as an incident to  
14 the sale of service on or after July 1, 2003 and on or before  
15 December 31, 2018, and (iii) 100% of the selling price  
16 thereafter. If, at any time, however, the tax under this Act on  
17 sales of gasohol, as defined in the Use Tax Act, is imposed at  
18 the rate of 1.25%, then the tax imposed by this Act applies to  
19 100% of the proceeds of sales of gasohol made during that time.

20 With respect to majority blended ethanol fuel, as defined  
21 in the Use Tax Act, the tax imposed by this Act does not apply  
22 to the selling price of property transferred as an incident to  
23 the sale of service on or after July 1, 2003 and on or before  
24 December 31, 2018 but applies to 100% of the selling price  
25 thereafter.

26 With respect to biodiesel blends, as defined in the Use Tax

1 Act, with no less than 1% and no more than 10% biodiesel, the  
2 tax imposed by this Act applies to (i) 80% of the selling price  
3 of property transferred as an incident to the sale of service  
4 on or after July 1, 2003 and on or before December 31, 2018 and  
5 (ii) 100% of the proceeds of the selling price thereafter. If,  
6 at any time, however, the tax under this Act on sales of  
7 biodiesel blends, as defined in the Use Tax Act, with no less  
8 than 1% and no more than 10% biodiesel is imposed at the rate  
9 of 1.25%, then the tax imposed by this Act applies to 100% of  
10 the proceeds of sales of biodiesel blends with no less than 1%  
11 and no more than 10% biodiesel made during that time.

12 With respect to 100% biodiesel, as defined in the Use Tax  
13 Act, and biodiesel blends, as defined in the Use Tax Act, with  
14 more than 10% but no more than 99% biodiesel, the tax imposed  
15 by this Act does not apply to the proceeds of the selling price  
16 of property transferred as an incident to the sale of service  
17 on or after July 1, 2003 and on or before December 31, 2018 but  
18 applies to 100% of the selling price thereafter.

19 At the election of any registered serviceman made for each  
20 fiscal year, sales of service in which the aggregate annual  
21 cost price of tangible personal property transferred as an  
22 incident to the sales of service is less than 35%, or 75% in  
23 the case of servicemen transferring prescription drugs or  
24 servicemen engaged in graphic arts production, of the aggregate  
25 annual total gross receipts from all sales of service, the tax  
26 imposed by this Act shall be based on the serviceman's cost

1 price of the tangible personal property transferred as an  
2 incident to the sale of those services.

3 The tax shall be imposed at the rate of 1% on food prepared  
4 for immediate consumption and transferred incident to a sale of  
5 service subject to this Act or the Service Occupation Tax Act  
6 by an entity licensed under the Hospital Licensing Act, the  
7 Nursing Home Care Act, the ID/DD Community Care Act, the MC/DD  
8 Act, the Specialized Mental Health Rehabilitation Act of 2013,  
9 or the Child Care Act of 1969. The tax shall also be imposed at  
10 the rate of 1% on food for human consumption that is to be  
11 consumed off the premises where it is sold (other than  
12 alcoholic beverages, soft drinks, and food that has been  
13 prepared for immediate consumption and is not otherwise  
14 included in this paragraph) and prescription and  
15 nonprescription medicines, drugs, medical appliances,  
16 modifications to a motor vehicle for the purpose of rendering  
17 it usable by a person with a disability, and insulin, urine  
18 testing materials, syringes, and needles used by diabetics, for  
19 human use. For the purposes of this Section, until September 1,  
20 2009: the term "soft drinks" means any complete, finished,  
21 ready-to-use, non-alcoholic drink, whether carbonated or not,  
22 including but not limited to soda water, cola, fruit juice,  
23 vegetable juice, carbonated water, and all other preparations  
24 commonly known as soft drinks of whatever kind or description  
25 that are contained in any closed or sealed bottle, can, carton,  
26 or container, regardless of size; but "soft drinks" does not

1 include coffee, tea, non-carbonated water, infant formula,  
2 milk or milk products as defined in the Grade A Pasteurized  
3 Milk and Milk Products Act, or drinks containing 50% or more  
4 natural fruit or vegetable juice.

5 Notwithstanding any other provisions of this Act,  
6 beginning September 1, 2009, "soft drinks" means non-alcoholic  
7 beverages that contain natural or artificial sweeteners. "Soft  
8 drinks" do not include beverages that contain milk or milk  
9 products, soy, rice or similar milk substitutes, or greater  
10 than 50% of vegetable or fruit juice by volume.

11 Until August 1, 2009, and notwithstanding any other  
12 provisions of this Act, "food for human consumption that is to  
13 be consumed off the premises where it is sold" includes all  
14 food sold through a vending machine, except soft drinks and  
15 food products that are dispensed hot from a vending machine,  
16 regardless of the location of the vending machine. Beginning  
17 August 1, 2009, and notwithstanding any other provisions of  
18 this Act, "food for human consumption that is to be consumed  
19 off the premises where it is sold" includes all food sold  
20 through a vending machine, except soft drinks, candy, and food  
21 products that are dispensed hot from a vending machine,  
22 regardless of the location of the vending machine.

23 Notwithstanding any other provisions of this Act,  
24 beginning September 1, 2009, "food for human consumption that  
25 is to be consumed off the premises where it is sold" does not  
26 include candy. For purposes of this Section, "candy" means a

1 preparation of sugar, honey, or other natural or artificial  
2 sweeteners in combination with chocolate, fruits, nuts or other  
3 ingredients or flavorings in the form of bars, drops, or  
4 pieces. "Candy" does not include any preparation that contains  
5 flour or requires refrigeration.

6 Notwithstanding any other provisions of this Act,  
7 beginning September 1, 2009, "nonprescription medicines and  
8 drugs" does not include grooming and hygiene products. For  
9 purposes of this Section, "grooming and hygiene products"  
10 includes, but is not limited to, soaps and cleaning solutions,  
11 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan  
12 lotions and screens, unless those products are available by  
13 prescription only, regardless of whether the products meet the  
14 definition of "over-the-counter-drugs". For the purposes of  
15 this paragraph, "over-the-counter-drug" means a drug for human  
16 use that contains a label that identifies the product as a drug  
17 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"  
18 label includes:

19 (A) A "Drug Facts" panel; or

20 (B) A statement of the "active ingredient(s)" with a  
21 list of those ingredients contained in the compound,  
22 substance or preparation.

23 Beginning on January 1, 2014 (the effective date of Public  
24 Act 98-122), "prescription and nonprescription medicines and  
25 drugs" includes medical cannabis purchased from a registered  
26 dispensing organization under the Compassionate Use of Medical

1 Cannabis Pilot Program Act.

2 Beginning January 1, 2017, in addition to all other rates  
3 of tax imposed under this Act, a surcharge of 18% is imposed on  
4 the selling price of firearms and firearm ammunition. "Firearm"  
5 and "firearm ammunition" have the meanings ascribed to them in  
6 Section 1.1 of the Firearm Owners Identification Card Act.

7 If the property that is acquired from a serviceman is  
8 acquired outside Illinois and used outside Illinois before  
9 being brought to Illinois for use here and is taxable under  
10 this Act, the "selling price" on which the tax is computed  
11 shall be reduced by an amount that represents a reasonable  
12 allowance for depreciation for the period of prior out-of-state  
13 use.

14 (Source: P.A. 98-104, eff. 7-22-13; 98-122, eff. 1-1-14;  
15 98-756, eff. 7-16-14; 99-143, eff. 7-27-15; 99-180, eff.  
16 7-29-15; revised 10-16-15.)

17 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

18 Sec. 9. Each serviceman required or authorized to collect  
19 the tax herein imposed shall pay to the Department the amount  
20 of such tax (except as otherwise provided) at the time when he  
21 is required to file his return for the period during which such  
22 tax was collected, less a discount of 2.1% prior to January 1,  
23 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
24 year, whichever is greater, which is allowed to reimburse the  
25 serviceman for expenses incurred in collecting the tax, keeping

1 records, preparing and filing returns, remitting the tax and  
2 supplying data to the Department on request. The Department may  
3 disallow the discount for servicemen whose certificate of  
4 registration is revoked at the time the return is filed, but  
5 only if the Department's decision to revoke the certificate of  
6 registration has become final. A serviceman need not remit that  
7 part of any tax collected by him to the extent that he is  
8 required to pay and does pay the tax imposed by the Service  
9 Occupation Tax Act with respect to his sale of service  
10 involving the incidental transfer by him of the same property.

11 Except as provided hereinafter in this Section, on or  
12 before the twentieth day of each calendar month, such  
13 serviceman shall file a return for the preceding calendar month  
14 in accordance with reasonable Rules and Regulations to be  
15 promulgated by the Department. Such return shall be filed on a  
16 form prescribed by the Department and shall contain such  
17 information as the Department may reasonably require.

18 The Department may require returns to be filed on a  
19 quarterly basis. If so required, a return for each calendar  
20 quarter shall be filed on or before the twentieth day of the  
21 calendar month following the end of such calendar quarter. The  
22 taxpayer shall also file a return with the Department for each  
23 of the first two months of each calendar quarter, on or before  
24 the twentieth day of the following calendar month, stating:

- 25 1. The name of the seller;
- 26 2. The address of the principal place of business from

- 1           which he engages in business as a serviceman in this State;
- 2           3. The total amount of taxable receipts received by him
- 3           during the preceding calendar month, including receipts
- 4           from charge and time sales, but less all deductions allowed
- 5           by law;
- 6           4. The amount of credit provided in Section 2d of this
- 7           Act;
- 8           5. The amount of tax due;
- 9           5-5. The signature of the taxpayer; and
- 10          6. Such other reasonable information as the Department
- 11          may require.

12          If a taxpayer fails to sign a return within 30 days after

13          the proper notice and demand for signature by the Department,

14          the return shall be considered valid and any amount shown to be

15          due on the return shall be deemed assessed.

16          Beginning October 1, 1993, a taxpayer who has an average

17          monthly tax liability of \$150,000 or more shall make all

18          payments required by rules of the Department by electronic

19          funds transfer. Beginning October 1, 1994, a taxpayer who has

20          an average monthly tax liability of \$100,000 or more shall make

21          all payments required by rules of the Department by electronic

22          funds transfer. Beginning October 1, 1995, a taxpayer who has

23          an average monthly tax liability of \$50,000 or more shall make

24          all payments required by rules of the Department by electronic

25          funds transfer. Beginning October 1, 2000, a taxpayer who has

26          an annual tax liability of \$200,000 or more shall make all

1 payments required by rules of the Department by electronic  
2 funds transfer. The term "annual tax liability" shall be the  
3 sum of the taxpayer's liabilities under this Act, and under all  
4 other State and local occupation and use tax laws administered  
5 by the Department, for the immediately preceding calendar year.  
6 The term "average monthly tax liability" means the sum of the  
7 taxpayer's liabilities under this Act, and under all other  
8 State and local occupation and use tax laws administered by the  
9 Department, for the immediately preceding calendar year  
10 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
11 a tax liability in the amount set forth in subsection (b) of  
12 Section 2505-210 of the Department of Revenue Law shall make  
13 all payments required by rules of the Department by electronic  
14 funds transfer.

15 Before August 1 of each year beginning in 1993, the  
16 Department shall notify all taxpayers required to make payments  
17 by electronic funds transfer. All taxpayers required to make  
18 payments by electronic funds transfer shall make those payments  
19 for a minimum of one year beginning on October 1.

20 Any taxpayer not required to make payments by electronic  
21 funds transfer may make payments by electronic funds transfer  
22 with the permission of the Department.

23 All taxpayers required to make payment by electronic funds  
24 transfer and any taxpayers authorized to voluntarily make  
25 payments by electronic funds transfer shall make those payments  
26 in the manner authorized by the Department.

1           The Department shall adopt such rules as are necessary to  
2 effectuate a program of electronic funds transfer and the  
3 requirements of this Section.

4           If the serviceman is otherwise required to file a monthly  
5 return and if the serviceman's average monthly tax liability to  
6 the Department does not exceed \$200, the Department may  
7 authorize his returns to be filed on a quarter annual basis,  
8 with the return for January, February and March of a given year  
9 being due by April 20 of such year; with the return for April,  
10 May and June of a given year being due by July 20 of such year;  
11 with the return for July, August and September of a given year  
12 being due by October 20 of such year, and with the return for  
13 October, November and December of a given year being due by  
14 January 20 of the following year.

15           If the serviceman is otherwise required to file a monthly  
16 or quarterly return and if the serviceman's average monthly tax  
17 liability to the Department does not exceed \$50, the Department  
18 may authorize his returns to be filed on an annual basis, with  
19 the return for a given year being due by January 20 of the  
20 following year.

21           Such quarter annual and annual returns, as to form and  
22 substance, shall be subject to the same requirements as monthly  
23 returns.

24           Notwithstanding any other provision in this Act concerning  
25 the time within which a serviceman may file his return, in the  
26 case of any serviceman who ceases to engage in a kind of

1 business which makes him responsible for filing returns under  
2 this Act, such serviceman shall file a final return under this  
3 Act with the Department not more than 1 month after  
4 discontinuing such business.

5 Where a serviceman collects the tax with respect to the  
6 selling price of property which he sells and the purchaser  
7 thereafter returns such property and the serviceman refunds the  
8 selling price thereof to the purchaser, such serviceman shall  
9 also refund, to the purchaser, the tax so collected from the  
10 purchaser. When filing his return for the period in which he  
11 refunds such tax to the purchaser, the serviceman may deduct  
12 the amount of the tax so refunded by him to the purchaser from  
13 any other Service Use Tax, Service Occupation Tax, retailers'  
14 occupation tax or use tax which such serviceman may be required  
15 to pay or remit to the Department, as shown by such return,  
16 provided that the amount of the tax to be deducted shall  
17 previously have been remitted to the Department by such  
18 serviceman. If the serviceman shall not previously have  
19 remitted the amount of such tax to the Department, he shall be  
20 entitled to no deduction hereunder upon refunding such tax to  
21 the purchaser.

22 Any serviceman filing a return hereunder shall also include  
23 the total tax upon the selling price of tangible personal  
24 property purchased for use by him as an incident to a sale of  
25 service, and such serviceman shall remit the amount of such tax  
26 to the Department when filing such return.

1           If experience indicates such action to be practicable, the  
2 Department may prescribe and furnish a combination or joint  
3 return which will enable servicemen, who are required to file  
4 returns hereunder and also under the Service Occupation Tax  
5 Act, to furnish all the return information required by both  
6 Acts on the one form.

7           Where the serviceman has more than one business registered  
8 with the Department under separate registration hereunder,  
9 such serviceman shall not file each return that is due as a  
10 single return covering all such registered businesses, but  
11 shall file separate returns for each such registered business.

12           Beginning January 1, 1990, each month the Department shall  
13 pay into the State and Local Tax Reform Fund, a special fund in  
14 the State Treasury, the net revenue realized for the preceding  
15 month from the 1% tax on sales of food for human consumption  
16 which is to be consumed off the premises where it is sold  
17 (other than alcoholic beverages, soft drinks and food which has  
18 been prepared for immediate consumption) and prescription and  
19 nonprescription medicines, drugs, medical appliances and  
20 insulin, urine testing materials, syringes and needles used by  
21 diabetics.

22           Beginning January 1, 1990, each month the Department shall  
23 pay into the State and Local Sales Tax Reform Fund 20% of the  
24 net revenue realized for the preceding month from the 6.25%  
25 general rate on transfers of tangible personal property, other  
26 than tangible personal property which is purchased outside

1 Illinois at retail from a retailer and which is titled or  
2 registered by an agency of this State's government.

3 Beginning August 1, 2000, each month the Department shall  
4 pay into the State and Local Sales Tax Reform Fund 100% of the  
5 net revenue realized for the preceding month from the 1.25%  
6 rate on the selling price of motor fuel and gasohol.

7 Beginning October 1, 2009, each month the Department shall  
8 pay into the Capital Projects Fund an amount that is equal to  
9 an amount estimated by the Department to represent 80% of the  
10 net revenue realized for the preceding month from the sale of  
11 candy, grooming and hygiene products, and soft drinks that had  
12 been taxed at a rate of 1% prior to September 1, 2009 but that  
13 are now taxed at 6.25%.

14 Beginning January 1, 2017, the Department shall pay into  
15 the Firearm Sales Tax Trust Fund 100% of the net revenue  
16 realized for the preceding month from the 18% surcharge on the  
17 selling price of firearms and firearm ammunition.

18 Beginning July 1, 2013, each month the Department shall pay  
19 into the Underground Storage Tank Fund from the proceeds  
20 collected under this Act, the Use Tax Act, the Service  
21 Occupation Tax Act, and the Retailers' Occupation Tax Act an  
22 amount equal to the average monthly deficit in the Underground  
23 Storage Tank Fund during the prior year, as certified annually  
24 by the Illinois Environmental Protection Agency, but the total  
25 payment into the Underground Storage Tank Fund under this Act,  
26 the Use Tax Act, the Service Occupation Tax Act, and the

1 Retailers' Occupation Tax Act shall not exceed \$18,000,000 in  
2 any State fiscal year. As used in this paragraph, the "average  
3 monthly deficit" shall be equal to the difference between the  
4 average monthly claims for payment by the fund and the average  
5 monthly revenues deposited into the fund, excluding payments  
6 made pursuant to this paragraph.

7 Beginning July 1, 2015, of the remainder of the moneys  
8 received by the Department under the Use Tax Act, this Act, the  
9 Service Occupation Tax Act, and the Retailers' Occupation Tax  
10 Act, each month the Department shall deposit \$500,000 into the  
11 State Crime Laboratory Fund.

12 Of the remainder of the moneys received by the Department  
13 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
14 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
15 and after July 1, 1989, 3.8% thereof shall be paid into the  
16 Build Illinois Fund; provided, however, that if in any fiscal  
17 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
18 may be, of the moneys received by the Department and required  
19 to be paid into the Build Illinois Fund pursuant to Section 3  
20 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
21 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
22 Service Occupation Tax Act, such Acts being hereinafter called  
23 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
24 may be, of moneys being hereinafter called the "Tax Act  
25 Amount", and (2) the amount transferred to the Build Illinois  
26 Fund from the State and Local Sales Tax Reform Fund shall be

1 less than the Annual Specified Amount (as defined in Section 3  
2 of the Retailers' Occupation Tax Act), an amount equal to the  
3 difference shall be immediately paid into the Build Illinois  
4 Fund from other moneys received by the Department pursuant to  
5 the Tax Acts; and further provided, that if on the last  
6 business day of any month the sum of (1) the Tax Act Amount  
7 required to be deposited into the Build Illinois Bond Account  
8 in the Build Illinois Fund during such month and (2) the amount  
9 transferred during such month to the Build Illinois Fund from  
10 the State and Local Sales Tax Reform Fund shall have been less  
11 than 1/12 of the Annual Specified Amount, an amount equal to  
12 the difference shall be immediately paid into the Build  
13 Illinois Fund from other moneys received by the Department  
14 pursuant to the Tax Acts; and, further provided, that in no  
15 event shall the payments required under the preceding proviso  
16 result in aggregate payments into the Build Illinois Fund  
17 pursuant to this clause (b) for any fiscal year in excess of  
18 the greater of (i) the Tax Act Amount or (ii) the Annual  
19 Specified Amount for such fiscal year; and, further provided,  
20 that the amounts payable into the Build Illinois Fund under  
21 this clause (b) shall be payable only until such time as the  
22 aggregate amount on deposit under each trust indenture securing  
23 Bonds issued and outstanding pursuant to the Build Illinois  
24 Bond Act is sufficient, taking into account any future  
25 investment income, to fully provide, in accordance with such  
26 indenture, for the defeasance of or the payment of the

1 principal of, premium, if any, and interest on the Bonds  
2 secured by such indenture and on any Bonds expected to be  
3 issued thereafter and all fees and costs payable with respect  
4 thereto, all as certified by the Director of the Bureau of the  
5 Budget (now Governor's Office of Management and Budget). If on  
6 the last business day of any month in which Bonds are  
7 outstanding pursuant to the Build Illinois Bond Act, the  
8 aggregate of the moneys deposited in the Build Illinois Bond  
9 Account in the Build Illinois Fund in such month shall be less  
10 than the amount required to be transferred in such month from  
11 the Build Illinois Bond Account to the Build Illinois Bond  
12 Retirement and Interest Fund pursuant to Section 13 of the  
13 Build Illinois Bond Act, an amount equal to such deficiency  
14 shall be immediately paid from other moneys received by the  
15 Department pursuant to the Tax Acts to the Build Illinois Fund;  
16 provided, however, that any amounts paid to the Build Illinois  
17 Fund in any fiscal year pursuant to this sentence shall be  
18 deemed to constitute payments pursuant to clause (b) of the  
19 preceding sentence and shall reduce the amount otherwise  
20 payable for such fiscal year pursuant to clause (b) of the  
21 preceding sentence. The moneys received by the Department  
22 pursuant to this Act and required to be deposited into the  
23 Build Illinois Fund are subject to the pledge, claim and charge  
24 set forth in Section 12 of the Build Illinois Bond Act.

25 Subject to payment of amounts into the Build Illinois Fund  
26 as provided in the preceding paragraph or in any amendment

1 thereto hereafter enacted, the following specified monthly  
2 installment of the amount requested in the certificate of the  
3 Chairman of the Metropolitan Pier and Exposition Authority  
4 provided under Section 8.25f of the State Finance Act, but not  
5 in excess of the sums designated as "Total Deposit", shall be  
6 deposited in the aggregate from collections under Section 9 of  
7 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
8 9 of the Service Occupation Tax Act, and Section 3 of the  
9 Retailers' Occupation Tax Act into the McCormick Place  
10 Expansion Project Fund in the specified fiscal years.

|    |             | Total       |
|----|-------------|-------------|
|    | Fiscal Year | Deposit     |
| 11 |             |             |
| 12 | 1993        | \$0         |
| 13 | 1994        | 53,000,000  |
| 14 | 1995        | 58,000,000  |
| 15 | 1996        | 61,000,000  |
| 16 | 1997        | 64,000,000  |
| 17 | 1998        | 68,000,000  |
| 18 | 1999        | 71,000,000  |
| 19 | 2000        | 75,000,000  |
| 20 | 2001        | 80,000,000  |
| 21 | 2002        | 93,000,000  |
| 22 | 2003        | 99,000,000  |
| 23 | 2004        | 103,000,000 |
| 24 | 2005        | 108,000,000 |
| 25 | 2006        | 113,000,000 |

|    |      |             |
|----|------|-------------|
| 1  | 2007 | 119,000,000 |
| 2  | 2008 | 126,000,000 |
| 3  | 2009 | 132,000,000 |
| 4  | 2010 | 139,000,000 |
| 5  | 2011 | 146,000,000 |
| 6  | 2012 | 153,000,000 |
| 7  | 2013 | 161,000,000 |
| 8  | 2014 | 170,000,000 |
| 9  | 2015 | 179,000,000 |
| 10 | 2016 | 189,000,000 |
| 11 | 2017 | 199,000,000 |
| 12 | 2018 | 210,000,000 |
| 13 | 2019 | 221,000,000 |
| 14 | 2020 | 233,000,000 |
| 15 | 2021 | 246,000,000 |
| 16 | 2022 | 260,000,000 |
| 17 | 2023 | 275,000,000 |
| 18 | 2024 | 275,000,000 |
| 19 | 2025 | 275,000,000 |
| 20 | 2026 | 279,000,000 |
| 21 | 2027 | 292,000,000 |
| 22 | 2028 | 307,000,000 |
| 23 | 2029 | 322,000,000 |
| 24 | 2030 | 338,000,000 |
| 25 | 2031 | 350,000,000 |
| 26 | 2032 | 350,000,000 |

1                                   and  
2                           each fiscal year  
3                   thereafter that bonds  
4                   are outstanding under  
5                   Section 13.2 of the  
6                   Metropolitan Pier and  
7                   Exposition Authority Act,  
8           but not after fiscal year 2060.

9           Beginning July 20, 1993 and in each month of each fiscal  
10   year thereafter, one-eighth of the amount requested in the  
11   certificate of the Chairman of the Metropolitan Pier and  
12   Exposition Authority for that fiscal year, less the amount  
13   deposited into the McCormick Place Expansion Project Fund by  
14   the State Treasurer in the respective month under subsection  
15   (g) of Section 13 of the Metropolitan Pier and Exposition  
16   Authority Act, plus cumulative deficiencies in the deposits  
17   required under this Section for previous months and years,  
18   shall be deposited into the McCormick Place Expansion Project  
19   Fund, until the full amount requested for the fiscal year, but  
20   not in excess of the amount specified above as "Total Deposit",  
21   has been deposited.

22           Subject to payment of amounts into the Build Illinois Fund  
23   and the McCormick Place Expansion Project Fund pursuant to the  
24   preceding paragraphs or in any amendments thereto hereafter  
25   enacted, beginning July 1, 1993 and ending on September 30,  
26   2013, the Department shall each month pay into the Illinois Tax

1 Increment Fund 0.27% of 80% of the net revenue realized for the  
2 preceding month from the 6.25% general rate on the selling  
3 price of tangible personal property.

4 Subject to payment of amounts into the Build Illinois Fund  
5 and the McCormick Place Expansion Project Fund pursuant to the  
6 preceding paragraphs or in any amendments thereto hereafter  
7 enacted, beginning with the receipt of the first report of  
8 taxes paid by an eligible business and continuing for a 25-year  
9 period, the Department shall each month pay into the Energy  
10 Infrastructure Fund 80% of the net revenue realized from the  
11 6.25% general rate on the selling price of Illinois-mined coal  
12 that was sold to an eligible business. For purposes of this  
13 paragraph, the term "eligible business" means a new electric  
14 generating facility certified pursuant to Section 605-332 of  
15 the Department of Commerce and Economic Opportunity Law of the  
16 Civil Administrative Code of Illinois.

17 Subject to payment of amounts into the Build Illinois Fund,  
18 the McCormick Place Expansion Project Fund, the Illinois Tax  
19 Increment Fund, and the Energy Infrastructure Fund pursuant to  
20 the preceding paragraphs or in any amendments to this Section  
21 hereafter enacted, beginning on the first day of the first  
22 calendar month to occur on or after the effective date of this  
23 amendatory Act of the 98th General Assembly, each month, from  
24 the collections made under Section 9 of the Use Tax Act,  
25 Section 9 of the Service Use Tax Act, Section 9 of the Service  
26 Occupation Tax Act, and Section 3 of the Retailers' Occupation

1 Tax Act, the Department shall pay into the Tax Compliance and  
2 Administration Fund, to be used, subject to appropriation, to  
3 fund additional auditors and compliance personnel at the  
4 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
5 the cash receipts collected during the preceding fiscal year by  
6 the Audit Bureau of the Department under the Use Tax Act, the  
7 Service Use Tax Act, the Service Occupation Tax Act, the  
8 Retailers' Occupation Tax Act, and associated local occupation  
9 and use taxes administered by the Department.

10 Of the remainder of the moneys received by the Department  
11 pursuant to this Act, 75% thereof shall be paid into the  
12 General Revenue Fund of the State Treasury and 25% shall be  
13 reserved in a special account and used only for the transfer to  
14 the Common School Fund as part of the monthly transfer from the  
15 General Revenue Fund in accordance with Section 8a of the State  
16 Finance Act.

17 As soon as possible after the first day of each month, upon  
18 certification of the Department of Revenue, the Comptroller  
19 shall order transferred and the Treasurer shall transfer from  
20 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
21 equal to 1.7% of 80% of the net revenue realized under this Act  
22 for the second preceding month. Beginning April 1, 2000, this  
23 transfer is no longer required and shall not be made.

24 Net revenue realized for a month shall be the revenue  
25 collected by the State pursuant to this Act, less the amount  
26 paid out during that month as refunds to taxpayers for

1 overpayment of liability.

2 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
3 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;  
4 98-1098, eff. 8-26-14; 99-352, eff. 8-12-15.)

5 Section 20. The Service Occupation Tax Act is amended by  
6 changing Sections 3-10 and 9 as follows:

7 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

8 Sec. 3-10. Rate of tax. Unless otherwise provided in this  
9 Section, the tax imposed by this Act is at the rate of 6.25% of  
10 the "selling price", as defined in Section 2 of the Service Use  
11 Tax Act, of the tangible personal property. For the purpose of  
12 computing this tax, in no event shall the "selling price" be  
13 less than the cost price to the serviceman of the tangible  
14 personal property transferred. The selling price of each item  
15 of tangible personal property transferred as an incident of a  
16 sale of service may be shown as a distinct and separate item on  
17 the serviceman's billing to the service customer. If the  
18 selling price is not so shown, the selling price of the  
19 tangible personal property is deemed to be 50% of the  
20 serviceman's entire billing to the service customer. When,  
21 however, a serviceman contracts to design, develop, and produce  
22 special order machinery or equipment, the tax imposed by this  
23 Act shall be based on the serviceman's cost price of the  
24 tangible personal property transferred incident to the

1 completion of the contract.

2 Beginning on July 1, 2000 and through December 31, 2000,  
3 with respect to motor fuel, as defined in Section 1.1 of the  
4 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of  
5 the Use Tax Act, the tax is imposed at the rate of 1.25%.

6 With respect to gasohol, as defined in the Use Tax Act, the  
7 tax imposed by this Act shall apply to (i) 70% of the cost  
8 price of property transferred as an incident to the sale of  
9 service on or after January 1, 1990, and before July 1, 2003,  
10 (ii) 80% of the selling price of property transferred as an  
11 incident to the sale of service on or after July 1, 2003 and on  
12 or before December 31, 2018, and (iii) 100% of the cost price  
13 thereafter. If, at any time, however, the tax under this Act on  
14 sales of gasohol, as defined in the Use Tax Act, is imposed at  
15 the rate of 1.25%, then the tax imposed by this Act applies to  
16 100% of the proceeds of sales of gasohol made during that time.

17 With respect to majority blended ethanol fuel, as defined  
18 in the Use Tax Act, the tax imposed by this Act does not apply  
19 to the selling price of property transferred as an incident to  
20 the sale of service on or after July 1, 2003 and on or before  
21 December 31, 2018 but applies to 100% of the selling price  
22 thereafter.

23 With respect to biodiesel blends, as defined in the Use Tax  
24 Act, with no less than 1% and no more than 10% biodiesel, the  
25 tax imposed by this Act applies to (i) 80% of the selling price  
26 of property transferred as an incident to the sale of service

1 on or after July 1, 2003 and on or before December 31, 2018 and  
2 (ii) 100% of the proceeds of the selling price thereafter. If,  
3 at any time, however, the tax under this Act on sales of  
4 biodiesel blends, as defined in the Use Tax Act, with no less  
5 than 1% and no more than 10% biodiesel is imposed at the rate  
6 of 1.25%, then the tax imposed by this Act applies to 100% of  
7 the proceeds of sales of biodiesel blends with no less than 1%  
8 and no more than 10% biodiesel made during that time.

9 With respect to 100% biodiesel, as defined in the Use Tax  
10 Act, and biodiesel blends, as defined in the Use Tax Act, with  
11 more than 10% but no more than 99% biodiesel material, the tax  
12 imposed by this Act does not apply to the proceeds of the  
13 selling price of property transferred as an incident to the  
14 sale of service on or after July 1, 2003 and on or before  
15 December 31, 2018 but applies to 100% of the selling price  
16 thereafter.

17 At the election of any registered serviceman made for each  
18 fiscal year, sales of service in which the aggregate annual  
19 cost price of tangible personal property transferred as an  
20 incident to the sales of service is less than 35%, or 75% in  
21 the case of servicemen transferring prescription drugs or  
22 servicemen engaged in graphic arts production, of the aggregate  
23 annual total gross receipts from all sales of service, the tax  
24 imposed by this Act shall be based on the serviceman's cost  
25 price of the tangible personal property transferred incident to  
26 the sale of those services.

1           The tax shall be imposed at the rate of 1% on food prepared  
2 for immediate consumption and transferred incident to a sale of  
3 service subject to this Act or the Service Occupation Tax Act  
4 by an entity licensed under the Hospital Licensing Act, the  
5 Nursing Home Care Act, the ID/DD Community Care Act, the MC/DD  
6 Act, the Specialized Mental Health Rehabilitation Act of 2013,  
7 or the Child Care Act of 1969. The tax shall also be imposed at  
8 the rate of 1% on food for human consumption that is to be  
9 consumed off the premises where it is sold (other than  
10 alcoholic beverages, soft drinks, and food that has been  
11 prepared for immediate consumption and is not otherwise  
12 included in this paragraph) and prescription and  
13 nonprescription medicines, drugs, medical appliances,  
14 modifications to a motor vehicle for the purpose of rendering  
15 it usable by a person with a disability, and insulin, urine  
16 testing materials, syringes, and needles used by diabetics, for  
17 human use. For the purposes of this Section, until September 1,  
18 2009: the term "soft drinks" means any complete, finished,  
19 ready-to-use, non-alcoholic drink, whether carbonated or not,  
20 including but not limited to soda water, cola, fruit juice,  
21 vegetable juice, carbonated water, and all other preparations  
22 commonly known as soft drinks of whatever kind or description  
23 that are contained in any closed or sealed can, carton, or  
24 container, regardless of size; but "soft drinks" does not  
25 include coffee, tea, non-carbonated water, infant formula,  
26 milk or milk products as defined in the Grade A Pasteurized

1 Milk and Milk Products Act, or drinks containing 50% or more  
2 natural fruit or vegetable juice.

3 Notwithstanding any other provisions of this Act,  
4 beginning September 1, 2009, "soft drinks" means non-alcoholic  
5 beverages that contain natural or artificial sweeteners. "Soft  
6 drinks" do not include beverages that contain milk or milk  
7 products, soy, rice or similar milk substitutes, or greater  
8 than 50% of vegetable or fruit juice by volume.

9 Until August 1, 2009, and notwithstanding any other  
10 provisions of this Act, "food for human consumption that is to  
11 be consumed off the premises where it is sold" includes all  
12 food sold through a vending machine, except soft drinks and  
13 food products that are dispensed hot from a vending machine,  
14 regardless of the location of the vending machine. Beginning  
15 August 1, 2009, and notwithstanding any other provisions of  
16 this Act, "food for human consumption that is to be consumed  
17 off the premises where it is sold" includes all food sold  
18 through a vending machine, except soft drinks, candy, and food  
19 products that are dispensed hot from a vending machine,  
20 regardless of the location of the vending machine.

21 Notwithstanding any other provisions of this Act,  
22 beginning September 1, 2009, "food for human consumption that  
23 is to be consumed off the premises where it is sold" does not  
24 include candy. For purposes of this Section, "candy" means a  
25 preparation of sugar, honey, or other natural or artificial  
26 sweeteners in combination with chocolate, fruits, nuts or other

1 ingredients or flavorings in the form of bars, drops, or  
2 pieces. "Candy" does not include any preparation that contains  
3 flour or requires refrigeration.

4 Notwithstanding any other provisions of this Act,  
5 beginning September 1, 2009, "nonprescription medicines and  
6 drugs" does not include grooming and hygiene products. For  
7 purposes of this Section, "grooming and hygiene products"  
8 includes, but is not limited to, soaps and cleaning solutions,  
9 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan  
10 lotions and screens, unless those products are available by  
11 prescription only, regardless of whether the products meet the  
12 definition of "over-the-counter-drugs". For the purposes of  
13 this paragraph, "over-the-counter-drug" means a drug for human  
14 use that contains a label that identifies the product as a drug  
15 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"  
16 label includes:

17 (A) A "Drug Facts" panel; or

18 (B) A statement of the "active ingredient(s)" with a  
19 list of those ingredients contained in the compound,  
20 substance or preparation.

21 Beginning January 1, 2017, in addition to all other rates  
22 of tax imposed under this Act, a surcharge of 18% is imposed on  
23 the selling price of firearms and firearm ammunition. "Firearm"  
24 and "firearm ammunition" have the meanings ascribed to them in  
25 Section 1.1 of the Firearm Owners Identification Card Act.

26 Beginning on January 1, 2014 (the effective date of Public

1 Act 98-122), "prescription and nonprescription medicines and  
2 drugs" includes medical cannabis purchased from a registered  
3 dispensing organization under the Compassionate Use of Medical  
4 Cannabis Pilot Program Act.

5 (Source: P.A. 98-104, eff. 7-22-13; 98-122, eff. 1-1-14;  
6 98-756, eff. 7-16-14; 99-143, eff. 7-27-15; 99-180, eff.  
7 7-29-15; revised 10-16-15.)

8 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

9 Sec. 9. Each serviceman required or authorized to collect  
10 the tax herein imposed shall pay to the Department the amount  
11 of such tax at the time when he is required to file his return  
12 for the period during which such tax was collectible, less a  
13 discount of 2.1% prior to January 1, 1990, and 1.75% on and  
14 after January 1, 1990, or \$5 per calendar year, whichever is  
15 greater, which is allowed to reimburse the serviceman for  
16 expenses incurred in collecting the tax, keeping records,  
17 preparing and filing returns, remitting the tax and supplying  
18 data to the Department on request. The Department may disallow  
19 the discount for servicemen whose certificate of registration  
20 is revoked at the time the return is filed, but only if the  
21 Department's decision to revoke the certificate of  
22 registration has become final.

23 Where such tangible personal property is sold under a  
24 conditional sales contract, or under any other form of sale  
25 wherein the payment of the principal sum, or a part thereof, is

1 extended beyond the close of the period for which the return is  
2 filed, the serviceman, in collecting the tax may collect, for  
3 each tax return period, only the tax applicable to the part of  
4 the selling price actually received during such tax return  
5 period.

6 Except as provided hereinafter in this Section, on or  
7 before the twentieth day of each calendar month, such  
8 serviceman shall file a return for the preceding calendar month  
9 in accordance with reasonable rules and regulations to be  
10 promulgated by the Department of Revenue. Such return shall be  
11 filed on a form prescribed by the Department and shall contain  
12 such information as the Department may reasonably require.

13 The Department may require returns to be filed on a  
14 quarterly basis. If so required, a return for each calendar  
15 quarter shall be filed on or before the twentieth day of the  
16 calendar month following the end of such calendar quarter. The  
17 taxpayer shall also file a return with the Department for each  
18 of the first two months of each calendar quarter, on or before  
19 the twentieth day of the following calendar month, stating:

- 20 1. The name of the seller;
- 21 2. The address of the principal place of business from  
22 which he engages in business as a serviceman in this State;
- 23 3. The total amount of taxable receipts received by him  
24 during the preceding calendar month, including receipts  
25 from charge and time sales, but less all deductions allowed  
26 by law;

1           4. The amount of credit provided in Section 2d of this  
2           Act;

3           5. The amount of tax due;

4           5-5. The signature of the taxpayer; and

5           6. Such other reasonable information as the Department  
6           may require.

7           If a taxpayer fails to sign a return within 30 days after  
8           the proper notice and demand for signature by the Department,  
9           the return shall be considered valid and any amount shown to be  
10          due on the return shall be deemed assessed.

11          Prior to October 1, 2003, and on and after September 1,  
12          2004 a serviceman may accept a Manufacturer's Purchase Credit  
13          certification from a purchaser in satisfaction of Service Use  
14          Tax as provided in Section 3-70 of the Service Use Tax Act if  
15          the purchaser provides the appropriate documentation as  
16          required by Section 3-70 of the Service Use Tax Act. A  
17          Manufacturer's Purchase Credit certification, accepted prior  
18          to October 1, 2003 or on or after September 1, 2004 by a  
19          serviceman as provided in Section 3-70 of the Service Use Tax  
20          Act, may be used by that serviceman to satisfy Service  
21          Occupation Tax liability in the amount claimed in the  
22          certification, not to exceed 6.25% of the receipts subject to  
23          tax from a qualifying purchase. A Manufacturer's Purchase  
24          Credit reported on any original or amended return filed under  
25          this Act after October 20, 2003 for reporting periods prior to  
26          September 1, 2004 shall be disallowed. Manufacturer's Purchase

1 Credit reported on annual returns due on or after January 1,  
2 2005 will be disallowed for periods prior to September 1, 2004.  
3 No Manufacturer's Purchase Credit may be used after September  
4 30, 2003 through August 31, 2004 to satisfy any tax liability  
5 imposed under this Act, including any audit liability.

6 If the serviceman's average monthly tax liability to the  
7 Department does not exceed \$200, the Department may authorize  
8 his returns to be filed on a quarter annual basis, with the  
9 return for January, February and March of a given year being  
10 due by April 20 of such year; with the return for April, May  
11 and June of a given year being due by July 20 of such year; with  
12 the return for July, August and September of a given year being  
13 due by October 20 of such year, and with the return for  
14 October, November and December of a given year being due by  
15 January 20 of the following year.

16 If the serviceman's average monthly tax liability to the  
17 Department does not exceed \$50, the Department may authorize  
18 his returns to be filed on an annual basis, with the return for  
19 a given year being due by January 20 of the following year.

20 Such quarter annual and annual returns, as to form and  
21 substance, shall be subject to the same requirements as monthly  
22 returns.

23 Notwithstanding any other provision in this Act concerning  
24 the time within which a serviceman may file his return, in the  
25 case of any serviceman who ceases to engage in a kind of  
26 business which makes him responsible for filing returns under

1 this Act, such serviceman shall file a final return under this  
2 Act with the Department not more than 1 month after  
3 discontinuing such business.

4 Beginning October 1, 1993, a taxpayer who has an average  
5 monthly tax liability of \$150,000 or more shall make all  
6 payments required by rules of the Department by electronic  
7 funds transfer. Beginning October 1, 1994, a taxpayer who has  
8 an average monthly tax liability of \$100,000 or more shall make  
9 all payments required by rules of the Department by electronic  
10 funds transfer. Beginning October 1, 1995, a taxpayer who has  
11 an average monthly tax liability of \$50,000 or more shall make  
12 all payments required by rules of the Department by electronic  
13 funds transfer. Beginning October 1, 2000, a taxpayer who has  
14 an annual tax liability of \$200,000 or more shall make all  
15 payments required by rules of the Department by electronic  
16 funds transfer. The term "annual tax liability" shall be the  
17 sum of the taxpayer's liabilities under this Act, and under all  
18 other State and local occupation and use tax laws administered  
19 by the Department, for the immediately preceding calendar year.  
20 The term "average monthly tax liability" means the sum of the  
21 taxpayer's liabilities under this Act, and under all other  
22 State and local occupation and use tax laws administered by the  
23 Department, for the immediately preceding calendar year  
24 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
25 a tax liability in the amount set forth in subsection (b) of  
26 Section 2505-210 of the Department of Revenue Law shall make

1 all payments required by rules of the Department by electronic  
2 funds transfer.

3 Before August 1 of each year beginning in 1993, the  
4 Department shall notify all taxpayers required to make payments  
5 by electronic funds transfer. All taxpayers required to make  
6 payments by electronic funds transfer shall make those payments  
7 for a minimum of one year beginning on October 1.

8 Any taxpayer not required to make payments by electronic  
9 funds transfer may make payments by electronic funds transfer  
10 with the permission of the Department.

11 All taxpayers required to make payment by electronic funds  
12 transfer and any taxpayers authorized to voluntarily make  
13 payments by electronic funds transfer shall make those payments  
14 in the manner authorized by the Department.

15 The Department shall adopt such rules as are necessary to  
16 effectuate a program of electronic funds transfer and the  
17 requirements of this Section.

18 Where a serviceman collects the tax with respect to the  
19 selling price of tangible personal property which he sells and  
20 the purchaser thereafter returns such tangible personal  
21 property and the serviceman refunds the selling price thereof  
22 to the purchaser, such serviceman shall also refund, to the  
23 purchaser, the tax so collected from the purchaser. When filing  
24 his return for the period in which he refunds such tax to the  
25 purchaser, the serviceman may deduct the amount of the tax so  
26 refunded by him to the purchaser from any other Service

1 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or  
2 Use Tax which such serviceman may be required to pay or remit  
3 to the Department, as shown by such return, provided that the  
4 amount of the tax to be deducted shall previously have been  
5 remitted to the Department by such serviceman. If the  
6 serviceman shall not previously have remitted the amount of  
7 such tax to the Department, he shall be entitled to no  
8 deduction hereunder upon refunding such tax to the purchaser.

9 If experience indicates such action to be practicable, the  
10 Department may prescribe and furnish a combination or joint  
11 return which will enable servicemen, who are required to file  
12 returns hereunder and also under the Retailers' Occupation Tax  
13 Act, the Use Tax Act or the Service Use Tax Act, to furnish all  
14 the return information required by all said Acts on the one  
15 form.

16 Where the serviceman has more than one business registered  
17 with the Department under separate registrations hereunder,  
18 such serviceman shall file separate returns for each registered  
19 business.

20 Beginning January 1, 1990, each month the Department shall  
21 pay into the Local Government Tax Fund the revenue realized for  
22 the preceding month from the 1% tax on sales of food for human  
23 consumption which is to be consumed off the premises where it  
24 is sold (other than alcoholic beverages, soft drinks and food  
25 which has been prepared for immediate consumption) and  
26 prescription and nonprescription medicines, drugs, medical

1 appliances and insulin, urine testing materials, syringes and  
2 needles used by diabetics.

3 Beginning January 1, 1990, each month the Department shall  
4 pay into the County and Mass Transit District Fund 4% of the  
5 revenue realized for the preceding month from the 6.25% general  
6 rate.

7 Beginning August 1, 2000, each month the Department shall  
8 pay into the County and Mass Transit District Fund 20% of the  
9 net revenue realized for the preceding month from the 1.25%  
10 rate on the selling price of motor fuel and gasohol.

11 Beginning January 1, 1990, each month the Department shall  
12 pay into the Local Government Tax Fund 16% of the revenue  
13 realized for the preceding month from the 6.25% general rate on  
14 transfers of tangible personal property.

15 Beginning August 1, 2000, each month the Department shall  
16 pay into the Local Government Tax Fund 80% of the net revenue  
17 realized for the preceding month from the 1.25% rate on the  
18 selling price of motor fuel and gasohol.

19 Beginning October 1, 2009, each month the Department shall  
20 pay into the Capital Projects Fund an amount that is equal to  
21 an amount estimated by the Department to represent 80% of the  
22 net revenue realized for the preceding month from the sale of  
23 candy, grooming and hygiene products, and soft drinks that had  
24 been taxed at a rate of 1% prior to September 1, 2009 but that  
25 are now taxed at 6.25%.

26 Beginning January 1, 2017, the Department shall pay into

1 the Firearm Sales Tax Trust Fund 100% of the net revenue  
2 realized for the preceding month from the 18% surcharge on the  
3 selling price of firearms and firearm ammunition.

4 Beginning July 1, 2013, each month the Department shall pay  
5 into the Underground Storage Tank Fund from the proceeds  
6 collected under this Act, the Use Tax Act, the Service Use Tax  
7 Act, and the Retailers' Occupation Tax Act an amount equal to  
8 the average monthly deficit in the Underground Storage Tank  
9 Fund during the prior year, as certified annually by the  
10 Illinois Environmental Protection Agency, but the total  
11 payment into the Underground Storage Tank Fund under this Act,  
12 the Use Tax Act, the Service Use Tax Act, and the Retailers'  
13 Occupation Tax Act shall not exceed \$18,000,000 in any State  
14 fiscal year. As used in this paragraph, the "average monthly  
15 deficit" shall be equal to the difference between the average  
16 monthly claims for payment by the fund and the average monthly  
17 revenues deposited into the fund, excluding payments made  
18 pursuant to this paragraph.

19 Beginning July 1, 2015, of the remainder of the moneys  
20 received by the Department under the Use Tax Act, the Service  
21 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,  
22 each month the Department shall deposit \$500,000 into the State  
23 Crime Laboratory Fund.

24 Of the remainder of the moneys received by the Department  
25 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
26 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on

1 and after July 1, 1989, 3.8% thereof shall be paid into the  
2 Build Illinois Fund; provided, however, that if in any fiscal  
3 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
4 may be, of the moneys received by the Department and required  
5 to be paid into the Build Illinois Fund pursuant to Section 3  
6 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
7 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
8 Service Occupation Tax Act, such Acts being hereinafter called  
9 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
10 may be, of moneys being hereinafter called the "Tax Act  
11 Amount", and (2) the amount transferred to the Build Illinois  
12 Fund from the State and Local Sales Tax Reform Fund shall be  
13 less than the Annual Specified Amount (as defined in Section 3  
14 of the Retailers' Occupation Tax Act), an amount equal to the  
15 difference shall be immediately paid into the Build Illinois  
16 Fund from other moneys received by the Department pursuant to  
17 the Tax Acts; and further provided, that if on the last  
18 business day of any month the sum of (1) the Tax Act Amount  
19 required to be deposited into the Build Illinois Account in the  
20 Build Illinois Fund during such month and (2) the amount  
21 transferred during such month to the Build Illinois Fund from  
22 the State and Local Sales Tax Reform Fund shall have been less  
23 than 1/12 of the Annual Specified Amount, an amount equal to  
24 the difference shall be immediately paid into the Build  
25 Illinois Fund from other moneys received by the Department  
26 pursuant to the Tax Acts; and, further provided, that in no

1 event shall the payments required under the preceding proviso  
2 result in aggregate payments into the Build Illinois Fund  
3 pursuant to this clause (b) for any fiscal year in excess of  
4 the greater of (i) the Tax Act Amount or (ii) the Annual  
5 Specified Amount for such fiscal year; and, further provided,  
6 that the amounts payable into the Build Illinois Fund under  
7 this clause (b) shall be payable only until such time as the  
8 aggregate amount on deposit under each trust indenture securing  
9 Bonds issued and outstanding pursuant to the Build Illinois  
10 Bond Act is sufficient, taking into account any future  
11 investment income, to fully provide, in accordance with such  
12 indenture, for the defeasance of or the payment of the  
13 principal of, premium, if any, and interest on the Bonds  
14 secured by such indenture and on any Bonds expected to be  
15 issued thereafter and all fees and costs payable with respect  
16 thereto, all as certified by the Director of the Bureau of the  
17 Budget (now Governor's Office of Management and Budget). If on  
18 the last business day of any month in which Bonds are  
19 outstanding pursuant to the Build Illinois Bond Act, the  
20 aggregate of the moneys deposited in the Build Illinois Bond  
21 Account in the Build Illinois Fund in such month shall be less  
22 than the amount required to be transferred in such month from  
23 the Build Illinois Bond Account to the Build Illinois Bond  
24 Retirement and Interest Fund pursuant to Section 13 of the  
25 Build Illinois Bond Act, an amount equal to such deficiency  
26 shall be immediately paid from other moneys received by the

1 Department pursuant to the Tax Acts to the Build Illinois Fund;  
 2 provided, however, that any amounts paid to the Build Illinois  
 3 Fund in any fiscal year pursuant to this sentence shall be  
 4 deemed to constitute payments pursuant to clause (b) of the  
 5 preceding sentence and shall reduce the amount otherwise  
 6 payable for such fiscal year pursuant to clause (b) of the  
 7 preceding sentence. The moneys received by the Department  
 8 pursuant to this Act and required to be deposited into the  
 9 Build Illinois Fund are subject to the pledge, claim and charge  
 10 set forth in Section 12 of the Build Illinois Bond Act.

11 Subject to payment of amounts into the Build Illinois Fund  
 12 as provided in the preceding paragraph or in any amendment  
 13 thereto hereafter enacted, the following specified monthly  
 14 installment of the amount requested in the certificate of the  
 15 Chairman of the Metropolitan Pier and Exposition Authority  
 16 provided under Section 8.25f of the State Finance Act, but not  
 17 in excess of the sums designated as "Total Deposit", shall be  
 18 deposited in the aggregate from collections under Section 9 of  
 19 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
 20 9 of the Service Occupation Tax Act, and Section 3 of the  
 21 Retailers' Occupation Tax Act into the McCormick Place  
 22 Expansion Project Fund in the specified fiscal years.

| 23 | Fiscal Year | Total      |
|----|-------------|------------|
|    |             | Deposit    |
| 24 | 1993        | \$0        |
| 25 | 1994        | 53,000,000 |

|    |      |             |
|----|------|-------------|
| 1  | 1995 | 58,000,000  |
| 2  | 1996 | 61,000,000  |
| 3  | 1997 | 64,000,000  |
| 4  | 1998 | 68,000,000  |
| 5  | 1999 | 71,000,000  |
| 6  | 2000 | 75,000,000  |
| 7  | 2001 | 80,000,000  |
| 8  | 2002 | 93,000,000  |
| 9  | 2003 | 99,000,000  |
| 10 | 2004 | 103,000,000 |
| 11 | 2005 | 108,000,000 |
| 12 | 2006 | 113,000,000 |
| 13 | 2007 | 119,000,000 |
| 14 | 2008 | 126,000,000 |
| 15 | 2009 | 132,000,000 |
| 16 | 2010 | 139,000,000 |
| 17 | 2011 | 146,000,000 |
| 18 | 2012 | 153,000,000 |
| 19 | 2013 | 161,000,000 |
| 20 | 2014 | 170,000,000 |
| 21 | 2015 | 179,000,000 |
| 22 | 2016 | 189,000,000 |
| 23 | 2017 | 199,000,000 |
| 24 | 2018 | 210,000,000 |
| 25 | 2019 | 221,000,000 |
| 26 | 2020 | 233,000,000 |

|    |      |             |
|----|------|-------------|
| 1  | 2021 | 246,000,000 |
| 2  | 2022 | 260,000,000 |
| 3  | 2023 | 275,000,000 |
| 4  | 2024 | 275,000,000 |
| 5  | 2025 | 275,000,000 |
| 6  | 2026 | 279,000,000 |
| 7  | 2027 | 292,000,000 |
| 8  | 2028 | 307,000,000 |
| 9  | 2029 | 322,000,000 |
| 10 | 2030 | 338,000,000 |
| 11 | 2031 | 350,000,000 |
| 12 | 2032 | 350,000,000 |

13                   and  
14                    each fiscal year  
15                   thereafter that bonds  
16                   are outstanding under  
17                   Section 13.2 of the  
18                   Metropolitan Pier and  
19                   Exposition Authority Act,  
20                   but not after fiscal year 2060.

21                   Beginning July 20, 1993 and in each month of each fiscal  
22                   year thereafter, one-eighth of the amount requested in the  
23                   certificate of the Chairman of the Metropolitan Pier and  
24                   Exposition Authority for that fiscal year, less the amount  
25                   deposited into the McCormick Place Expansion Project Fund by  
26                   the State Treasurer in the respective month under subsection

1 (g) of Section 13 of the Metropolitan Pier and Exposition  
2 Authority Act, plus cumulative deficiencies in the deposits  
3 required under this Section for previous months and years,  
4 shall be deposited into the McCormick Place Expansion Project  
5 Fund, until the full amount requested for the fiscal year, but  
6 not in excess of the amount specified above as "Total Deposit",  
7 has been deposited.

8 Subject to payment of amounts into the Build Illinois Fund  
9 and the McCormick Place Expansion Project Fund pursuant to the  
10 preceding paragraphs or in any amendments thereto hereafter  
11 enacted, beginning July 1, 1993 and ending on September 30,  
12 2013, the Department shall each month pay into the Illinois Tax  
13 Increment Fund 0.27% of 80% of the net revenue realized for the  
14 preceding month from the 6.25% general rate on the selling  
15 price of tangible personal property.

16 Subject to payment of amounts into the Build Illinois Fund  
17 and the McCormick Place Expansion Project Fund pursuant to the  
18 preceding paragraphs or in any amendments thereto hereafter  
19 enacted, beginning with the receipt of the first report of  
20 taxes paid by an eligible business and continuing for a 25-year  
21 period, the Department shall each month pay into the Energy  
22 Infrastructure Fund 80% of the net revenue realized from the  
23 6.25% general rate on the selling price of Illinois-mined coal  
24 that was sold to an eligible business. For purposes of this  
25 paragraph, the term "eligible business" means a new electric  
26 generating facility certified pursuant to Section 605-332 of

1 the Department of Commerce and Economic Opportunity Law of the  
2 Civil Administrative Code of Illinois.

3 Subject to payment of amounts into the Build Illinois Fund,  
4 the McCormick Place Expansion Project Fund, the Illinois Tax  
5 Increment Fund, and the Energy Infrastructure Fund pursuant to  
6 the preceding paragraphs or in any amendments to this Section  
7 hereafter enacted, beginning on the first day of the first  
8 calendar month to occur on or after the effective date of this  
9 amendatory Act of the 98th General Assembly, each month, from  
10 the collections made under Section 9 of the Use Tax Act,  
11 Section 9 of the Service Use Tax Act, Section 9 of the Service  
12 Occupation Tax Act, and Section 3 of the Retailers' Occupation  
13 Tax Act, the Department shall pay into the Tax Compliance and  
14 Administration Fund, to be used, subject to appropriation, to  
15 fund additional auditors and compliance personnel at the  
16 Department of Revenue, an amount equal to  $1/12$  of 5% of 80% of  
17 the cash receipts collected during the preceding fiscal year by  
18 the Audit Bureau of the Department under the Use Tax Act, the  
19 Service Use Tax Act, the Service Occupation Tax Act, the  
20 Retailers' Occupation Tax Act, and associated local occupation  
21 and use taxes administered by the Department.

22 Of the remainder of the moneys received by the Department  
23 pursuant to this Act, 75% shall be paid into the General  
24 Revenue Fund of the State Treasury and 25% shall be reserved in  
25 a special account and used only for the transfer to the Common  
26 School Fund as part of the monthly transfer from the General

1 Revenue Fund in accordance with Section 8a of the State Finance  
2 Act.

3 The Department may, upon separate written notice to a  
4 taxpayer, require the taxpayer to prepare and file with the  
5 Department on a form prescribed by the Department within not  
6 less than 60 days after receipt of the notice an annual  
7 information return for the tax year specified in the notice.  
8 Such annual return to the Department shall include a statement  
9 of gross receipts as shown by the taxpayer's last Federal  
10 income tax return. If the total receipts of the business as  
11 reported in the Federal income tax return do not agree with the  
12 gross receipts reported to the Department of Revenue for the  
13 same period, the taxpayer shall attach to his annual return a  
14 schedule showing a reconciliation of the 2 amounts and the  
15 reasons for the difference. The taxpayer's annual return to the  
16 Department shall also disclose the cost of goods sold by the  
17 taxpayer during the year covered by such return, opening and  
18 closing inventories of such goods for such year, cost of goods  
19 used from stock or taken from stock and given away by the  
20 taxpayer during such year, pay roll information of the  
21 taxpayer's business during such year and any additional  
22 reasonable information which the Department deems would be  
23 helpful in determining the accuracy of the monthly, quarterly  
24 or annual returns filed by such taxpayer as hereinbefore  
25 provided for in this Section.

26 If the annual information return required by this Section

1 is not filed when and as required, the taxpayer shall be liable  
2 as follows:

3 (i) Until January 1, 1994, the taxpayer shall be liable  
4 for a penalty equal to 1/6 of 1% of the tax due from such  
5 taxpayer under this Act during the period to be covered by  
6 the annual return for each month or fraction of a month  
7 until such return is filed as required, the penalty to be  
8 assessed and collected in the same manner as any other  
9 penalty provided for in this Act.

10 (ii) On and after January 1, 1994, the taxpayer shall  
11 be liable for a penalty as described in Section 3-4 of the  
12 Uniform Penalty and Interest Act.

13 The chief executive officer, proprietor, owner or highest  
14 ranking manager shall sign the annual return to certify the  
15 accuracy of the information contained therein. Any person who  
16 willfully signs the annual return containing false or  
17 inaccurate information shall be guilty of perjury and punished  
18 accordingly. The annual return form prescribed by the  
19 Department shall include a warning that the person signing the  
20 return may be liable for perjury.

21 The foregoing portion of this Section concerning the filing  
22 of an annual information return shall not apply to a serviceman  
23 who is not required to file an income tax return with the  
24 United States Government.

25 As soon as possible after the first day of each month, upon  
26 certification of the Department of Revenue, the Comptroller

1 shall order transferred and the Treasurer shall transfer from  
2 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
3 equal to 1.7% of 80% of the net revenue realized under this Act  
4 for the second preceding month. Beginning April 1, 2000, this  
5 transfer is no longer required and shall not be made.

6 Net revenue realized for a month shall be the revenue  
7 collected by the State pursuant to this Act, less the amount  
8 paid out during that month as refunds to taxpayers for  
9 overpayment of liability.

10 For greater simplicity of administration, it shall be  
11 permissible for manufacturers, importers and wholesalers whose  
12 products are sold by numerous servicemen in Illinois, and who  
13 wish to do so, to assume the responsibility for accounting and  
14 paying to the Department all tax accruing under this Act with  
15 respect to such sales, if the servicemen who are affected do  
16 not make written objection to the Department to this  
17 arrangement.

18 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
19 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;  
20 98-1098, eff. 8-26-14; 99-352, eff. 8-12-15.)

21 Section 25. The Retailers' Occupation Tax Act is amended by  
22 changing Sections 2-10 and 3 as follows:

23 (35 ILCS 120/2-10)

24 Sec. 2-10. Rate of tax. Unless otherwise provided in this

1 Section, the tax imposed by this Act is at the rate of 6.25% of  
2 gross receipts from sales of tangible personal property made in  
3 the course of business.

4 Beginning on July 1, 2000 and through December 31, 2000,  
5 with respect to motor fuel, as defined in Section 1.1 of the  
6 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of  
7 the Use Tax Act, the tax is imposed at the rate of 1.25%.

8 Beginning on August 6, 2010 through August 15, 2010, with  
9 respect to sales tax holiday items as defined in Section 2-8 of  
10 this Act, the tax is imposed at the rate of 1.25%.

11 Within 14 days after the effective date of this amendatory  
12 Act of the 91st General Assembly, each retailer of motor fuel  
13 and gasohol shall cause the following notice to be posted in a  
14 prominently visible place on each retail dispensing device that  
15 is used to dispense motor fuel or gasohol in the State of  
16 Illinois: "As of July 1, 2000, the State of Illinois has  
17 eliminated the State's share of sales tax on motor fuel and  
18 gasohol through December 31, 2000. The price on this pump  
19 should reflect the elimination of the tax." The notice shall be  
20 printed in bold print on a sign that is no smaller than 4  
21 inches by 8 inches. The sign shall be clearly visible to  
22 customers. Any retailer who fails to post or maintain a  
23 required sign through December 31, 2000 is guilty of a petty  
24 offense for which the fine shall be \$500 per day per each  
25 retail premises where a violation occurs.

26 With respect to gasohol, as defined in the Use Tax Act, the

1 tax imposed by this Act applies to (i) 70% of the proceeds of  
2 sales made on or after January 1, 1990, and before July 1,  
3 2003, (ii) 80% of the proceeds of sales made on or after July  
4 1, 2003 and on or before December 31, 2018, and (iii) 100% of  
5 the proceeds of sales made thereafter. If, at any time,  
6 however, the tax under this Act on sales of gasohol, as defined  
7 in the Use Tax Act, is imposed at the rate of 1.25%, then the  
8 tax imposed by this Act applies to 100% of the proceeds of  
9 sales of gasohol made during that time.

10 With respect to majority blended ethanol fuel, as defined  
11 in the Use Tax Act, the tax imposed by this Act does not apply  
12 to the proceeds of sales made on or after July 1, 2003 and on or  
13 before December 31, 2018 but applies to 100% of the proceeds of  
14 sales made thereafter.

15 With respect to biodiesel blends, as defined in the Use Tax  
16 Act, with no less than 1% and no more than 10% biodiesel, the  
17 tax imposed by this Act applies to (i) 80% of the proceeds of  
18 sales made on or after July 1, 2003 and on or before December  
19 31, 2018 and (ii) 100% of the proceeds of sales made  
20 thereafter. If, at any time, however, the tax under this Act on  
21 sales of biodiesel blends, as defined in the Use Tax Act, with  
22 no less than 1% and no more than 10% biodiesel is imposed at  
23 the rate of 1.25%, then the tax imposed by this Act applies to  
24 100% of the proceeds of sales of biodiesel blends with no less  
25 than 1% and no more than 10% biodiesel made during that time.

26 With respect to 100% biodiesel, as defined in the Use Tax

1 Act, and biodiesel blends, as defined in the Use Tax Act, with  
2 more than 10% but no more than 99% biodiesel, the tax imposed  
3 by this Act does not apply to the proceeds of sales made on or  
4 after July 1, 2003 and on or before December 31, 2018 but  
5 applies to 100% of the proceeds of sales made thereafter.

6 With respect to food for human consumption that is to be  
7 consumed off the premises where it is sold (other than  
8 alcoholic beverages, soft drinks, and food that has been  
9 prepared for immediate consumption) and prescription and  
10 nonprescription medicines, drugs, medical appliances,  
11 modifications to a motor vehicle for the purpose of rendering  
12 it usable by a person with a disability, and insulin, urine  
13 testing materials, syringes, and needles used by diabetics, for  
14 human use, the tax is imposed at the rate of 1%. For the  
15 purposes of this Section, until September 1, 2009: the term  
16 "soft drinks" means any complete, finished, ready-to-use,  
17 non-alcoholic drink, whether carbonated or not, including but  
18 not limited to soda water, cola, fruit juice, vegetable juice,  
19 carbonated water, and all other preparations commonly known as  
20 soft drinks of whatever kind or description that are contained  
21 in any closed or sealed bottle, can, carton, or container,  
22 regardless of size; but "soft drinks" does not include coffee,  
23 tea, non-carbonated water, infant formula, milk or milk  
24 products as defined in the Grade A Pasteurized Milk and Milk  
25 Products Act, or drinks containing 50% or more natural fruit or  
26 vegetable juice.

1           Notwithstanding any other provisions of this Act,  
2 beginning September 1, 2009, "soft drinks" means non-alcoholic  
3 beverages that contain natural or artificial sweeteners. "Soft  
4 drinks" do not include beverages that contain milk or milk  
5 products, soy, rice or similar milk substitutes, or greater  
6 than 50% of vegetable or fruit juice by volume.

7           Until August 1, 2009, and notwithstanding any other  
8 provisions of this Act, "food for human consumption that is to  
9 be consumed off the premises where it is sold" includes all  
10 food sold through a vending machine, except soft drinks and  
11 food products that are dispensed hot from a vending machine,  
12 regardless of the location of the vending machine. Beginning  
13 August 1, 2009, and notwithstanding any other provisions of  
14 this Act, "food for human consumption that is to be consumed  
15 off the premises where it is sold" includes all food sold  
16 through a vending machine, except soft drinks, candy, and food  
17 products that are dispensed hot from a vending machine,  
18 regardless of the location of the vending machine.

19           Notwithstanding any other provisions of this Act,  
20 beginning September 1, 2009, "food for human consumption that  
21 is to be consumed off the premises where it is sold" does not  
22 include candy. For purposes of this Section, "candy" means a  
23 preparation of sugar, honey, or other natural or artificial  
24 sweeteners in combination with chocolate, fruits, nuts or other  
25 ingredients or flavorings in the form of bars, drops, or  
26 pieces. "Candy" does not include any preparation that contains

1 flour or requires refrigeration.

2 Notwithstanding any other provisions of this Act,  
3 beginning September 1, 2009, "nonprescription medicines and  
4 drugs" does not include grooming and hygiene products. For  
5 purposes of this Section, "grooming and hygiene products"  
6 includes, but is not limited to, soaps and cleaning solutions,  
7 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan  
8 lotions and screens, unless those products are available by  
9 prescription only, regardless of whether the products meet the  
10 definition of "over-the-counter-drugs". For the purposes of  
11 this paragraph, "over-the-counter-drug" means a drug for human  
12 use that contains a label that identifies the product as a drug  
13 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"  
14 label includes:

15 (A) A "Drug Facts" panel; or

16 (B) A statement of the "active ingredient(s)" with a  
17 list of those ingredients contained in the compound,  
18 substance or preparation.

19 Beginning January 1, 2017, in addition to all other rates  
20 of tax imposed under this Act, a surcharge of 18% is imposed on  
21 the selling price of firearms and firearm ammunition. "Firearm"  
22 and "firearm ammunition" have the meanings ascribed to them in  
23 Section 1.1 of the Firearm Owners Identification Card Act.

24 Beginning on the effective date of this amendatory Act of  
25 the 98th General Assembly, "prescription and nonprescription  
26 medicines and drugs" includes medical cannabis purchased from a

1 registered dispensing organization under the Compassionate Use  
2 of Medical Cannabis Pilot Program Act.

3 (Source: P.A. 98-122, eff. 1-1-14; 99-143, eff. 7-27-15.)

4 (35 ILCS 120/3) (from Ch. 120, par. 442)

5 Sec. 3. Except as provided in this Section, on or before  
6 the twentieth day of each calendar month, every person engaged  
7 in the business of selling tangible personal property at retail  
8 in this State during the preceding calendar month shall file a  
9 return with the Department, stating:

10 1. The name of the seller;

11 2. His residence address and the address of his  
12 principal place of business and the address of the  
13 principal place of business (if that is a different  
14 address) from which he engages in the business of selling  
15 tangible personal property at retail in this State;

16 3. Total amount of receipts received by him during the  
17 preceding calendar month or quarter, as the case may be,  
18 from sales of tangible personal property, and from services  
19 furnished, by him during such preceding calendar month or  
20 quarter;

21 4. Total amount received by him during the preceding  
22 calendar month or quarter on charge and time sales of  
23 tangible personal property, and from services furnished,  
24 by him prior to the month or quarter for which the return  
25 is filed;

- 1           5. Deductions allowed by law;
- 2           6. Gross receipts which were received by him during the
- 3           preceding calendar month or quarter and upon the basis of
- 4           which the tax is imposed;
- 5           7. The amount of credit provided in Section 2d of this
- 6           Act;
- 7           8. The amount of tax due;
- 8           9. The signature of the taxpayer; and
- 9           10. Such other reasonable information as the
- 10          Department may require.

11          If a taxpayer fails to sign a return within 30 days after  
12          the proper notice and demand for signature by the Department,  
13          the return shall be considered valid and any amount shown to be  
14          due on the return shall be deemed assessed.

15          Each return shall be accompanied by the statement of  
16          prepaid tax issued pursuant to Section 2e for which credit is  
17          claimed.

18          Prior to October 1, 2003, and on and after September 1,  
19          2004 a retailer may accept a Manufacturer's Purchase Credit  
20          certification from a purchaser in satisfaction of Use Tax as  
21          provided in Section 3-85 of the Use Tax Act if the purchaser  
22          provides the appropriate documentation as required by Section  
23          3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
24          certification, accepted by a retailer prior to October 1, 2003  
25          and on and after September 1, 2004 as provided in Section 3-85  
26          of the Use Tax Act, may be used by that retailer to satisfy

1 Retailers' Occupation Tax liability in the amount claimed in  
2 the certification, not to exceed 6.25% of the receipts subject  
3 to tax from a qualifying purchase. A Manufacturer's Purchase  
4 Credit reported on any original or amended return filed under  
5 this Act after October 20, 2003 for reporting periods prior to  
6 September 1, 2004 shall be disallowed. Manufacturer's  
7 Purchaser Credit reported on annual returns due on or after  
8 January 1, 2005 will be disallowed for periods prior to  
9 September 1, 2004. No Manufacturer's Purchase Credit may be  
10 used after September 30, 2003 through August 31, 2004 to  
11 satisfy any tax liability imposed under this Act, including any  
12 audit liability.

13 The Department may require returns to be filed on a  
14 quarterly basis. If so required, a return for each calendar  
15 quarter shall be filed on or before the twentieth day of the  
16 calendar month following the end of such calendar quarter. The  
17 taxpayer shall also file a return with the Department for each  
18 of the first two months of each calendar quarter, on or before  
19 the twentieth day of the following calendar month, stating:

- 20 1. The name of the seller;
- 21 2. The address of the principal place of business from  
22 which he engages in the business of selling tangible  
23 personal property at retail in this State;
- 24 3. The total amount of taxable receipts received by him  
25 during the preceding calendar month from sales of tangible  
26 personal property by him during such preceding calendar

1 month, including receipts from charge and time sales, but  
2 less all deductions allowed by law;

3 4. The amount of credit provided in Section 2d of this  
4 Act;

5 5. The amount of tax due; and

6 6. Such other reasonable information as the Department  
7 may require.

8 Beginning on October 1, 2003, any person who is not a  
9 licensed distributor, importing distributor, or manufacturer,  
10 as defined in the Liquor Control Act of 1934, but is engaged in  
11 the business of selling, at retail, alcoholic liquor shall file  
12 a statement with the Department of Revenue, in a format and at  
13 a time prescribed by the Department, showing the total amount  
14 paid for alcoholic liquor purchased during the preceding month  
15 and such other information as is reasonably required by the  
16 Department. The Department may adopt rules to require that this  
17 statement be filed in an electronic or telephonic format. Such  
18 rules may provide for exceptions from the filing requirements  
19 of this paragraph. For the purposes of this paragraph, the term  
20 "alcoholic liquor" shall have the meaning prescribed in the  
21 Liquor Control Act of 1934.

22 Beginning on October 1, 2003, every distributor, importing  
23 distributor, and manufacturer of alcoholic liquor as defined in  
24 the Liquor Control Act of 1934, shall file a statement with the  
25 Department of Revenue, no later than the 10th day of the month  
26 for the preceding month during which transactions occurred, by

1 electronic means, showing the total amount of gross receipts  
2 from the sale of alcoholic liquor sold or distributed during  
3 the preceding month to purchasers; identifying the purchaser to  
4 whom it was sold or distributed; the purchaser's tax  
5 registration number; and such other information reasonably  
6 required by the Department. A distributor, importing  
7 distributor, or manufacturer of alcoholic liquor must  
8 personally deliver, mail, or provide by electronic means to  
9 each retailer listed on the monthly statement a report  
10 containing a cumulative total of that distributor's, importing  
11 distributor's, or manufacturer's total sales of alcoholic  
12 liquor to that retailer no later than the 10th day of the month  
13 for the preceding month during which the transaction occurred.  
14 The distributor, importing distributor, or manufacturer shall  
15 notify the retailer as to the method by which the distributor,  
16 importing distributor, or manufacturer will provide the sales  
17 information. If the retailer is unable to receive the sales  
18 information by electronic means, the distributor, importing  
19 distributor, or manufacturer shall furnish the sales  
20 information by personal delivery or by mail. For purposes of  
21 this paragraph, the term "electronic means" includes, but is  
22 not limited to, the use of a secure Internet website, e-mail,  
23 or facsimile.

24 If a total amount of less than \$1 is payable, refundable or  
25 creditable, such amount shall be disregarded if it is less than  
26 50 cents and shall be increased to \$1 if it is 50 cents or more.

1           Beginning October 1, 1993, a taxpayer who has an average  
2 monthly tax liability of \$150,000 or more shall make all  
3 payments required by rules of the Department by electronic  
4 funds transfer. Beginning October 1, 1994, a taxpayer who has  
5 an average monthly tax liability of \$100,000 or more shall make  
6 all payments required by rules of the Department by electronic  
7 funds transfer. Beginning October 1, 1995, a taxpayer who has  
8 an average monthly tax liability of \$50,000 or more shall make  
9 all payments required by rules of the Department by electronic  
10 funds transfer. Beginning October 1, 2000, a taxpayer who has  
11 an annual tax liability of \$200,000 or more shall make all  
12 payments required by rules of the Department by electronic  
13 funds transfer. The term "annual tax liability" shall be the  
14 sum of the taxpayer's liabilities under this Act, and under all  
15 other State and local occupation and use tax laws administered  
16 by the Department, for the immediately preceding calendar year.  
17 The term "average monthly tax liability" shall be the sum of  
18 the taxpayer's liabilities under this Act, and under all other  
19 State and local occupation and use tax laws administered by the  
20 Department, for the immediately preceding calendar year  
21 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
22 a tax liability in the amount set forth in subsection (b) of  
23 Section 2505-210 of the Department of Revenue Law shall make  
24 all payments required by rules of the Department by electronic  
25 funds transfer.

26           Before August 1 of each year beginning in 1993, the

1 Department shall notify all taxpayers required to make payments  
2 by electronic funds transfer. All taxpayers required to make  
3 payments by electronic funds transfer shall make those payments  
4 for a minimum of one year beginning on October 1.

5 Any taxpayer not required to make payments by electronic  
6 funds transfer may make payments by electronic funds transfer  
7 with the permission of the Department.

8 All taxpayers required to make payment by electronic funds  
9 transfer and any taxpayers authorized to voluntarily make  
10 payments by electronic funds transfer shall make those payments  
11 in the manner authorized by the Department.

12 The Department shall adopt such rules as are necessary to  
13 effectuate a program of electronic funds transfer and the  
14 requirements of this Section.

15 Any amount which is required to be shown or reported on any  
16 return or other document under this Act shall, if such amount  
17 is not a whole-dollar amount, be increased to the nearest  
18 whole-dollar amount in any case where the fractional part of a  
19 dollar is 50 cents or more, and decreased to the nearest  
20 whole-dollar amount where the fractional part of a dollar is  
21 less than 50 cents.

22 If the retailer is otherwise required to file a monthly  
23 return and if the retailer's average monthly tax liability to  
24 the Department does not exceed \$200, the Department may  
25 authorize his returns to be filed on a quarter annual basis,  
26 with the return for January, February and March of a given year

1 being due by April 20 of such year; with the return for April,  
2 May and June of a given year being due by July 20 of such year;  
3 with the return for July, August and September of a given year  
4 being due by October 20 of such year, and with the return for  
5 October, November and December of a given year being due by  
6 January 20 of the following year.

7 If the retailer is otherwise required to file a monthly or  
8 quarterly return and if the retailer's average monthly tax  
9 liability with the Department does not exceed \$50, the  
10 Department may authorize his returns to be filed on an annual  
11 basis, with the return for a given year being due by January 20  
12 of the following year.

13 Such quarter annual and annual returns, as to form and  
14 substance, shall be subject to the same requirements as monthly  
15 returns.

16 Notwithstanding any other provision in this Act concerning  
17 the time within which a retailer may file his return, in the  
18 case of any retailer who ceases to engage in a kind of business  
19 which makes him responsible for filing returns under this Act,  
20 such retailer shall file a final return under this Act with the  
21 Department not more than one month after discontinuing such  
22 business.

23 Where the same person has more than one business registered  
24 with the Department under separate registrations under this  
25 Act, such person may not file each return that is due as a  
26 single return covering all such registered businesses, but

1 shall file separate returns for each such registered business.

2 In addition, with respect to motor vehicles, watercraft,  
3 aircraft, and trailers that are required to be registered with  
4 an agency of this State, every retailer selling this kind of  
5 tangible personal property shall file, with the Department,  
6 upon a form to be prescribed and supplied by the Department, a  
7 separate return for each such item of tangible personal  
8 property which the retailer sells, except that if, in the same  
9 transaction, (i) a retailer of aircraft, watercraft, motor  
10 vehicles or trailers transfers more than one aircraft,  
11 watercraft, motor vehicle or trailer to another aircraft,  
12 watercraft, motor vehicle retailer or trailer retailer for the  
13 purpose of resale or (ii) a retailer of aircraft, watercraft,  
14 motor vehicles, or trailers transfers more than one aircraft,  
15 watercraft, motor vehicle, or trailer to a purchaser for use as  
16 a qualifying rolling stock as provided in Section 2-5 of this  
17 Act, then that seller may report the transfer of all aircraft,  
18 watercraft, motor vehicles or trailers involved in that  
19 transaction to the Department on the same uniform  
20 invoice-transaction reporting return form. For purposes of  
21 this Section, "watercraft" means a Class 2, Class 3, or Class 4  
22 watercraft as defined in Section 3-2 of the Boat Registration  
23 and Safety Act, a personal watercraft, or any boat equipped  
24 with an inboard motor.

25 Any retailer who sells only motor vehicles, watercraft,  
26 aircraft, or trailers that are required to be registered with

1 an agency of this State, so that all retailers' occupation tax  
2 liability is required to be reported, and is reported, on such  
3 transaction reporting returns and who is not otherwise required  
4 to file monthly or quarterly returns, need not file monthly or  
5 quarterly returns. However, those retailers shall be required  
6 to file returns on an annual basis.

7 The transaction reporting return, in the case of motor  
8 vehicles or trailers that are required to be registered with an  
9 agency of this State, shall be the same document as the Uniform  
10 Invoice referred to in Section 5-402 of The Illinois Vehicle  
11 Code and must show the name and address of the seller; the name  
12 and address of the purchaser; the amount of the selling price  
13 including the amount allowed by the retailer for traded-in  
14 property, if any; the amount allowed by the retailer for the  
15 traded-in tangible personal property, if any, to the extent to  
16 which Section 1 of this Act allows an exemption for the value  
17 of traded-in property; the balance payable after deducting such  
18 trade-in allowance from the total selling price; the amount of  
19 tax due from the retailer with respect to such transaction; the  
20 amount of tax collected from the purchaser by the retailer on  
21 such transaction (or satisfactory evidence that such tax is not  
22 due in that particular instance, if that is claimed to be the  
23 fact); the place and date of the sale; a sufficient  
24 identification of the property sold; such other information as  
25 is required in Section 5-402 of The Illinois Vehicle Code, and  
26 such other information as the Department may reasonably

1 require.

2       The transaction reporting return in the case of watercraft  
3 or aircraft must show the name and address of the seller; the  
4 name and address of the purchaser; the amount of the selling  
5 price including the amount allowed by the retailer for  
6 traded-in property, if any; the amount allowed by the retailer  
7 for the traded-in tangible personal property, if any, to the  
8 extent to which Section 1 of this Act allows an exemption for  
9 the value of traded-in property; the balance payable after  
10 deducting such trade-in allowance from the total selling price;  
11 the amount of tax due from the retailer with respect to such  
12 transaction; the amount of tax collected from the purchaser by  
13 the retailer on such transaction (or satisfactory evidence that  
14 such tax is not due in that particular instance, if that is  
15 claimed to be the fact); the place and date of the sale, a  
16 sufficient identification of the property sold, and such other  
17 information as the Department may reasonably require.

18       Such transaction reporting return shall be filed not later  
19 than 20 days after the day of delivery of the item that is  
20 being sold, but may be filed by the retailer at any time sooner  
21 than that if he chooses to do so. The transaction reporting  
22 return and tax remittance or proof of exemption from the  
23 Illinois use tax may be transmitted to the Department by way of  
24 the State agency with which, or State officer with whom the  
25 tangible personal property must be titled or registered (if  
26 titling or registration is required) if the Department and such

1 agency or State officer determine that this procedure will  
2 expedite the processing of applications for title or  
3 registration.

4 With each such transaction reporting return, the retailer  
5 shall remit the proper amount of tax due (or shall submit  
6 satisfactory evidence that the sale is not taxable if that is  
7 the case), to the Department or its agents, whereupon the  
8 Department shall issue, in the purchaser's name, a use tax  
9 receipt (or a certificate of exemption if the Department is  
10 satisfied that the particular sale is tax exempt) which such  
11 purchaser may submit to the agency with which, or State officer  
12 with whom, he must title or register the tangible personal  
13 property that is involved (if titling or registration is  
14 required) in support of such purchaser's application for an  
15 Illinois certificate or other evidence of title or registration  
16 to such tangible personal property.

17 No retailer's failure or refusal to remit tax under this  
18 Act precludes a user, who has paid the proper tax to the  
19 retailer, from obtaining his certificate of title or other  
20 evidence of title or registration (if titling or registration  
21 is required) upon satisfying the Department that such user has  
22 paid the proper tax (if tax is due) to the retailer. The  
23 Department shall adopt appropriate rules to carry out the  
24 mandate of this paragraph.

25 If the user who would otherwise pay tax to the retailer  
26 wants the transaction reporting return filed and the payment of

1 the tax or proof of exemption made to the Department before the  
2 retailer is willing to take these actions and such user has not  
3 paid the tax to the retailer, such user may certify to the fact  
4 of such delay by the retailer and may (upon the Department  
5 being satisfied of the truth of such certification) transmit  
6 the information required by the transaction reporting return  
7 and the remittance for tax or proof of exemption directly to  
8 the Department and obtain his tax receipt or exemption  
9 determination, in which event the transaction reporting return  
10 and tax remittance (if a tax payment was required) shall be  
11 credited by the Department to the proper retailer's account  
12 with the Department, but without the 2.1% or 1.75% discount  
13 provided for in this Section being allowed. When the user pays  
14 the tax directly to the Department, he shall pay the tax in the  
15 same amount and in the same form in which it would be remitted  
16 if the tax had been remitted to the Department by the retailer.

17 Refunds made by the seller during the preceding return  
18 period to purchasers, on account of tangible personal property  
19 returned to the seller, shall be allowed as a deduction under  
20 subdivision 5 of his monthly or quarterly return, as the case  
21 may be, in case the seller had theretofore included the  
22 receipts from the sale of such tangible personal property in a  
23 return filed by him and had paid the tax imposed by this Act  
24 with respect to such receipts.

25 Where the seller is a corporation, the return filed on  
26 behalf of such corporation shall be signed by the president,

1 vice-president, secretary or treasurer or by the properly  
2 accredited agent of such corporation.

3 Where the seller is a limited liability company, the return  
4 filed on behalf of the limited liability company shall be  
5 signed by a manager, member, or properly accredited agent of  
6 the limited liability company.

7 Except as provided in this Section, the retailer filing the  
8 return under this Section shall, at the time of filing such  
9 return, pay to the Department the amount of tax imposed by this  
10 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
11 on and after January 1, 1990, or \$5 per calendar year,  
12 whichever is greater, which is allowed to reimburse the  
13 retailer for the expenses incurred in keeping records,  
14 preparing and filing returns, remitting the tax and supplying  
15 data to the Department on request. Any prepayment made pursuant  
16 to Section 2d of this Act shall be included in the amount on  
17 which such 2.1% or 1.75% discount is computed. In the case of  
18 retailers who report and pay the tax on a transaction by  
19 transaction basis, as provided in this Section, such discount  
20 shall be taken with each such tax remittance instead of when  
21 such retailer files his periodic return. The Department may  
22 disallow the discount for retailers whose certificate of  
23 registration is revoked at the time the return is filed, but  
24 only if the Department's decision to revoke the certificate of  
25 registration has become final.

26 Before October 1, 2000, if the taxpayer's average monthly

1 tax liability to the Department under this Act, the Use Tax  
2 Act, the Service Occupation Tax Act, and the Service Use Tax  
3 Act, excluding any liability for prepaid sales tax to be  
4 remitted in accordance with Section 2d of this Act, was \$10,000  
5 or more during the preceding 4 complete calendar quarters, he  
6 shall file a return with the Department each month by the 20th  
7 day of the month next following the month during which such tax  
8 liability is incurred and shall make payments to the Department  
9 on or before the 7th, 15th, 22nd and last day of the month  
10 during which such liability is incurred. On and after October  
11 1, 2000, if the taxpayer's average monthly tax liability to the  
12 Department under this Act, the Use Tax Act, the Service  
13 Occupation Tax Act, and the Service Use Tax Act, excluding any  
14 liability for prepaid sales tax to be remitted in accordance  
15 with Section 2d of this Act, was \$20,000 or more during the  
16 preceding 4 complete calendar quarters, he shall file a return  
17 with the Department each month by the 20th day of the month  
18 next following the month during which such tax liability is  
19 incurred and shall make payment to the Department on or before  
20 the 7th, 15th, 22nd and last day of the month during which such  
21 liability is incurred. If the month during which such tax  
22 liability is incurred began prior to January 1, 1985, each  
23 payment shall be in an amount equal to 1/4 of the taxpayer's  
24 actual liability for the month or an amount set by the  
25 Department not to exceed 1/4 of the average monthly liability  
26 of the taxpayer to the Department for the preceding 4 complete

1 calendar quarters (excluding the month of highest liability and  
2 the month of lowest liability in such 4 quarter period). If the  
3 month during which such tax liability is incurred begins on or  
4 after January 1, 1985 and prior to January 1, 1987, each  
5 payment shall be in an amount equal to 22.5% of the taxpayer's  
6 actual liability for the month or 27.5% of the taxpayer's  
7 liability for the same calendar month of the preceding year. If  
8 the month during which such tax liability is incurred begins on  
9 or after January 1, 1987 and prior to January 1, 1988, each  
10 payment shall be in an amount equal to 22.5% of the taxpayer's  
11 actual liability for the month or 26.25% of the taxpayer's  
12 liability for the same calendar month of the preceding year. If  
13 the month during which such tax liability is incurred begins on  
14 or after January 1, 1988, and prior to January 1, 1989, or  
15 begins on or after January 1, 1996, each payment shall be in an  
16 amount equal to 22.5% of the taxpayer's actual liability for  
17 the month or 25% of the taxpayer's liability for the same  
18 calendar month of the preceding year. If the month during which  
19 such tax liability is incurred begins on or after January 1,  
20 1989, and prior to January 1, 1996, each payment shall be in an  
21 amount equal to 22.5% of the taxpayer's actual liability for  
22 the month or 25% of the taxpayer's liability for the same  
23 calendar month of the preceding year or 100% of the taxpayer's  
24 actual liability for the quarter monthly reporting period. The  
25 amount of such quarter monthly payments shall be credited  
26 against the final tax liability of the taxpayer's return for

1 that month. Before October 1, 2000, once applicable, the  
2 requirement of the making of quarter monthly payments to the  
3 Department by taxpayers having an average monthly tax liability  
4 of \$10,000 or more as determined in the manner provided above  
5 shall continue until such taxpayer's average monthly liability  
6 to the Department during the preceding 4 complete calendar  
7 quarters (excluding the month of highest liability and the  
8 month of lowest liability) is less than \$9,000, or until such  
9 taxpayer's average monthly liability to the Department as  
10 computed for each calendar quarter of the 4 preceding complete  
11 calendar quarter period is less than \$10,000. However, if a  
12 taxpayer can show the Department that a substantial change in  
13 the taxpayer's business has occurred which causes the taxpayer  
14 to anticipate that his average monthly tax liability for the  
15 reasonably foreseeable future will fall below the \$10,000  
16 threshold stated above, then such taxpayer may petition the  
17 Department for a change in such taxpayer's reporting status. On  
18 and after October 1, 2000, once applicable, the requirement of  
19 the making of quarter monthly payments to the Department by  
20 taxpayers having an average monthly tax liability of \$20,000 or  
21 more as determined in the manner provided above shall continue  
22 until such taxpayer's average monthly liability to the  
23 Department during the preceding 4 complete calendar quarters  
24 (excluding the month of highest liability and the month of  
25 lowest liability) is less than \$19,000 or until such taxpayer's  
26 average monthly liability to the Department as computed for

1 each calendar quarter of the 4 preceding complete calendar  
2 quarter period is less than \$20,000. However, if a taxpayer can  
3 show the Department that a substantial change in the taxpayer's  
4 business has occurred which causes the taxpayer to anticipate  
5 that his average monthly tax liability for the reasonably  
6 foreseeable future will fall below the \$20,000 threshold stated  
7 above, then such taxpayer may petition the Department for a  
8 change in such taxpayer's reporting status. The Department  
9 shall change such taxpayer's reporting status unless it finds  
10 that such change is seasonal in nature and not likely to be  
11 long term. If any such quarter monthly payment is not paid at  
12 the time or in the amount required by this Section, then the  
13 taxpayer shall be liable for penalties and interest on the  
14 difference between the minimum amount due as a payment and the  
15 amount of such quarter monthly payment actually and timely  
16 paid, except insofar as the taxpayer has previously made  
17 payments for that month to the Department in excess of the  
18 minimum payments previously due as provided in this Section.  
19 The Department shall make reasonable rules and regulations to  
20 govern the quarter monthly payment amount and quarter monthly  
21 payment dates for taxpayers who file on other than a calendar  
22 monthly basis.

23 The provisions of this paragraph apply before October 1,  
24 2001. Without regard to whether a taxpayer is required to make  
25 quarter monthly payments as specified above, any taxpayer who  
26 is required by Section 2d of this Act to collect and remit

1 prepaid taxes and has collected prepaid taxes which average in  
2 excess of \$25,000 per month during the preceding 2 complete  
3 calendar quarters, shall file a return with the Department as  
4 required by Section 2f and shall make payments to the  
5 Department on or before the 7th, 15th, 22nd and last day of the  
6 month during which such liability is incurred. If the month  
7 during which such tax liability is incurred began prior to the  
8 effective date of this amendatory Act of 1985, each payment  
9 shall be in an amount not less than 22.5% of the taxpayer's  
10 actual liability under Section 2d. If the month during which  
11 such tax liability is incurred begins on or after January 1,  
12 1986, each payment shall be in an amount equal to 22.5% of the  
13 taxpayer's actual liability for the month or 27.5% of the  
14 taxpayer's liability for the same calendar month of the  
15 preceding calendar year. If the month during which such tax  
16 liability is incurred begins on or after January 1, 1987, each  
17 payment shall be in an amount equal to 22.5% of the taxpayer's  
18 actual liability for the month or 26.25% of the taxpayer's  
19 liability for the same calendar month of the preceding year.  
20 The amount of such quarter monthly payments shall be credited  
21 against the final tax liability of the taxpayer's return for  
22 that month filed under this Section or Section 2f, as the case  
23 may be. Once applicable, the requirement of the making of  
24 quarter monthly payments to the Department pursuant to this  
25 paragraph shall continue until such taxpayer's average monthly  
26 prepaid tax collections during the preceding 2 complete

1 calendar quarters is \$25,000 or less. If any such quarter  
2 monthly payment is not paid at the time or in the amount  
3 required, the taxpayer shall be liable for penalties and  
4 interest on such difference, except insofar as the taxpayer has  
5 previously made payments for that month in excess of the  
6 minimum payments previously due.

7 The provisions of this paragraph apply on and after October  
8 1, 2001. Without regard to whether a taxpayer is required to  
9 make quarter monthly payments as specified above, any taxpayer  
10 who is required by Section 2d of this Act to collect and remit  
11 prepaid taxes and has collected prepaid taxes that average in  
12 excess of \$20,000 per month during the preceding 4 complete  
13 calendar quarters shall file a return with the Department as  
14 required by Section 2f and shall make payments to the  
15 Department on or before the 7th, 15th, 22nd and last day of the  
16 month during which the liability is incurred. Each payment  
17 shall be in an amount equal to 22.5% of the taxpayer's actual  
18 liability for the month or 25% of the taxpayer's liability for  
19 the same calendar month of the preceding year. The amount of  
20 the quarter monthly payments shall be credited against the  
21 final tax liability of the taxpayer's return for that month  
22 filed under this Section or Section 2f, as the case may be.  
23 Once applicable, the requirement of the making of quarter  
24 monthly payments to the Department pursuant to this paragraph  
25 shall continue until the taxpayer's average monthly prepaid tax  
26 collections during the preceding 4 complete calendar quarters

1 (excluding the month of highest liability and the month of  
2 lowest liability) is less than \$19,000 or until such taxpayer's  
3 average monthly liability to the Department as computed for  
4 each calendar quarter of the 4 preceding complete calendar  
5 quarters is less than \$20,000. If any such quarter monthly  
6 payment is not paid at the time or in the amount required, the  
7 taxpayer shall be liable for penalties and interest on such  
8 difference, except insofar as the taxpayer has previously made  
9 payments for that month in excess of the minimum payments  
10 previously due.

11 If any payment provided for in this Section exceeds the  
12 taxpayer's liabilities under this Act, the Use Tax Act, the  
13 Service Occupation Tax Act and the Service Use Tax Act, as  
14 shown on an original monthly return, the Department shall, if  
15 requested by the taxpayer, issue to the taxpayer a credit  
16 memorandum no later than 30 days after the date of payment. The  
17 credit evidenced by such credit memorandum may be assigned by  
18 the taxpayer to a similar taxpayer under this Act, the Use Tax  
19 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
20 in accordance with reasonable rules and regulations to be  
21 prescribed by the Department. If no such request is made, the  
22 taxpayer may credit such excess payment against tax liability  
23 subsequently to be remitted to the Department under this Act,  
24 the Use Tax Act, the Service Occupation Tax Act or the Service  
25 Use Tax Act, in accordance with reasonable rules and  
26 regulations prescribed by the Department. If the Department

1 subsequently determined that all or any part of the credit  
2 taken was not actually due to the taxpayer, the taxpayer's 2.1%  
3 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%  
4 of the difference between the credit taken and that actually  
5 due, and that taxpayer shall be liable for penalties and  
6 interest on such difference.

7 If a retailer of motor fuel is entitled to a credit under  
8 Section 2d of this Act which exceeds the taxpayer's liability  
9 to the Department under this Act for the month which the  
10 taxpayer is filing a return, the Department shall issue the  
11 taxpayer a credit memorandum for the excess.

12 Beginning January 1, 1990, each month the Department shall  
13 pay into the Local Government Tax Fund, a special fund in the  
14 State treasury which is hereby created, the net revenue  
15 realized for the preceding month from the 1% tax on sales of  
16 food for human consumption which is to be consumed off the  
17 premises where it is sold (other than alcoholic beverages, soft  
18 drinks and food which has been prepared for immediate  
19 consumption) and prescription and nonprescription medicines,  
20 drugs, medical appliances and insulin, urine testing  
21 materials, syringes and needles used by diabetics.

22 Beginning January 1, 1990, each month the Department shall  
23 pay into the County and Mass Transit District Fund, a special  
24 fund in the State treasury which is hereby created, 4% of the  
25 net revenue realized for the preceding month from the 6.25%  
26 general rate.

1           Beginning August 1, 2000, each month the Department shall  
2 pay into the County and Mass Transit District Fund 20% of the  
3 net revenue realized for the preceding month from the 1.25%  
4 rate on the selling price of motor fuel and gasohol. Beginning  
5 September 1, 2010, each month the Department shall pay into the  
6 County and Mass Transit District Fund 20% of the net revenue  
7 realized for the preceding month from the 1.25% rate on the  
8 selling price of sales tax holiday items.

9           Beginning January 1, 1990, each month the Department shall  
10 pay into the Local Government Tax Fund 16% of the net revenue  
11 realized for the preceding month from the 6.25% general rate on  
12 the selling price of tangible personal property.

13           Beginning August 1, 2000, each month the Department shall  
14 pay into the Local Government Tax Fund 80% of the net revenue  
15 realized for the preceding month from the 1.25% rate on the  
16 selling price of motor fuel and gasohol. Beginning September 1,  
17 2010, each month the Department shall pay into the Local  
18 Government Tax Fund 80% of the net revenue realized for the  
19 preceding month from the 1.25% rate on the selling price of  
20 sales tax holiday items.

21           Beginning October 1, 2009, each month the Department shall  
22 pay into the Capital Projects Fund an amount that is equal to  
23 an amount estimated by the Department to represent 80% of the  
24 net revenue realized for the preceding month from the sale of  
25 candy, grooming and hygiene products, and soft drinks that had  
26 been taxed at a rate of 1% prior to September 1, 2009 but that

1 are now taxed at 6.25%.

2 Beginning July 1, 2011, each month the Department shall pay  
3 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue  
4 realized for the preceding month from the 6.25% general rate on  
5 the selling price of sorbents used in Illinois in the process  
6 of sorbent injection as used to comply with the Environmental  
7 Protection Act or the federal Clean Air Act, but the total  
8 payment into the Clean Air Act (CAA) Permit Fund under this Act  
9 and the Use Tax Act shall not exceed \$2,000,000 in any fiscal  
10 year.

11 Beginning January 1, 2017, the Department shall pay into  
12 the Firearm Sales Tax Trust Fund 100% of the net revenue  
13 realized for the preceding month from the 18% surcharge on the  
14 selling price of firearms and firearm ammunition.

15 Beginning July 1, 2013, each month the Department shall pay  
16 into the Underground Storage Tank Fund from the proceeds  
17 collected under this Act, the Use Tax Act, the Service Use Tax  
18 Act, and the Service Occupation Tax Act an amount equal to the  
19 average monthly deficit in the Underground Storage Tank Fund  
20 during the prior year, as certified annually by the Illinois  
21 Environmental Protection Agency, but the total payment into the  
22 Underground Storage Tank Fund under this Act, the Use Tax Act,  
23 the Service Use Tax Act, and the Service Occupation Tax Act  
24 shall not exceed \$18,000,000 in any State fiscal year. As used  
25 in this paragraph, the "average monthly deficit" shall be equal  
26 to the difference between the average monthly claims for

1 payment by the fund and the average monthly revenues deposited  
2 into the fund, excluding payments made pursuant to this  
3 paragraph.

4 Beginning July 1, 2015, of the remainder of the moneys  
5 received by the Department under the Use Tax Act, the Service  
6 Use Tax Act, the Service Occupation Tax Act, and this Act, each  
7 month the Department shall deposit \$500,000 into the State  
8 Crime Laboratory Fund.

9 Of the remainder of the moneys received by the Department  
10 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
11 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
12 and after July 1, 1989, 3.8% thereof shall be paid into the  
13 Build Illinois Fund; provided, however, that if in any fiscal  
14 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
15 may be, of the moneys received by the Department and required  
16 to be paid into the Build Illinois Fund pursuant to this Act,  
17 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
18 Act, and Section 9 of the Service Occupation Tax Act, such Acts  
19 being hereinafter called the "Tax Acts" and such aggregate of  
20 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
21 called the "Tax Act Amount", and (2) the amount transferred to  
22 the Build Illinois Fund from the State and Local Sales Tax  
23 Reform Fund shall be less than the Annual Specified Amount (as  
24 hereinafter defined), an amount equal to the difference shall  
25 be immediately paid into the Build Illinois Fund from other  
26 moneys received by the Department pursuant to the Tax Acts; the

1 "Annual Specified Amount" means the amounts specified below for  
2 fiscal years 1986 through 1993:

| 3  | Fiscal Year | Annual Specified Amount |
|----|-------------|-------------------------|
| 4  | 1986        | \$54,800,000            |
| 5  | 1987        | \$76,650,000            |
| 6  | 1988        | \$80,480,000            |
| 7  | 1989        | \$88,510,000            |
| 8  | 1990        | \$115,330,000           |
| 9  | 1991        | \$145,470,000           |
| 10 | 1992        | \$182,730,000           |
| 11 | 1993        | \$206,520,000;          |

12 and means the Certified Annual Debt Service Requirement (as  
13 defined in Section 13 of the Build Illinois Bond Act) or the  
14 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
15 each fiscal year thereafter; and further provided, that if on  
16 the last business day of any month the sum of (1) the Tax Act  
17 Amount required to be deposited into the Build Illinois Bond  
18 Account in the Build Illinois Fund during such month and (2)  
19 the amount transferred to the Build Illinois Fund from the  
20 State and Local Sales Tax Reform Fund shall have been less than  
21 1/12 of the Annual Specified Amount, an amount equal to the  
22 difference shall be immediately paid into the Build Illinois  
23 Fund from other moneys received by the Department pursuant to  
24 the Tax Acts; and, further provided, that in no event shall the  
25 payments required under the preceding proviso result in  
26 aggregate payments into the Build Illinois Fund pursuant to

1 this clause (b) for any fiscal year in excess of the greater of  
2 (i) the Tax Act Amount or (ii) the Annual Specified Amount for  
3 such fiscal year. The amounts payable into the Build Illinois  
4 Fund under clause (b) of the first sentence in this paragraph  
5 shall be payable only until such time as the aggregate amount  
6 on deposit under each trust indenture securing Bonds issued and  
7 outstanding pursuant to the Build Illinois Bond Act is  
8 sufficient, taking into account any future investment income,  
9 to fully provide, in accordance with such indenture, for the  
10 defeasance of or the payment of the principal of, premium, if  
11 any, and interest on the Bonds secured by such indenture and on  
12 any Bonds expected to be issued thereafter and all fees and  
13 costs payable with respect thereto, all as certified by the  
14 Director of the Bureau of the Budget (now Governor's Office of  
15 Management and Budget). If on the last business day of any  
16 month in which Bonds are outstanding pursuant to the Build  
17 Illinois Bond Act, the aggregate of moneys deposited in the  
18 Build Illinois Bond Account in the Build Illinois Fund in such  
19 month shall be less than the amount required to be transferred  
20 in such month from the Build Illinois Bond Account to the Build  
21 Illinois Bond Retirement and Interest Fund pursuant to Section  
22 13 of the Build Illinois Bond Act, an amount equal to such  
23 deficiency shall be immediately paid from other moneys received  
24 by the Department pursuant to the Tax Acts to the Build  
25 Illinois Fund; provided, however, that any amounts paid to the  
26 Build Illinois Fund in any fiscal year pursuant to this

1 sentence shall be deemed to constitute payments pursuant to  
2 clause (b) of the first sentence of this paragraph and shall  
3 reduce the amount otherwise payable for such fiscal year  
4 pursuant to that clause (b). The moneys received by the  
5 Department pursuant to this Act and required to be deposited  
6 into the Build Illinois Fund are subject to the pledge, claim  
7 and charge set forth in Section 12 of the Build Illinois Bond  
8 Act.

9 Subject to payment of amounts into the Build Illinois Fund  
10 as provided in the preceding paragraph or in any amendment  
11 thereto hereafter enacted, the following specified monthly  
12 installment of the amount requested in the certificate of the  
13 Chairman of the Metropolitan Pier and Exposition Authority  
14 provided under Section 8.25f of the State Finance Act, but not  
15 in excess of sums designated as "Total Deposit", shall be  
16 deposited in the aggregate from collections under Section 9 of  
17 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
18 9 of the Service Occupation Tax Act, and Section 3 of the  
19 Retailers' Occupation Tax Act into the McCormick Place  
20 Expansion Project Fund in the specified fiscal years.

|    |             | Total      |
|----|-------------|------------|
|    | Fiscal Year | Deposit    |
| 21 |             |            |
| 22 | 1993        | \$0        |
| 23 | 1994        | 53,000,000 |
| 24 | 1995        | 58,000,000 |
| 25 | 1996        | 61,000,000 |

|    |      |             |
|----|------|-------------|
| 1  | 1997 | 64,000,000  |
| 2  | 1998 | 68,000,000  |
| 3  | 1999 | 71,000,000  |
| 4  | 2000 | 75,000,000  |
| 5  | 2001 | 80,000,000  |
| 6  | 2002 | 93,000,000  |
| 7  | 2003 | 99,000,000  |
| 8  | 2004 | 103,000,000 |
| 9  | 2005 | 108,000,000 |
| 10 | 2006 | 113,000,000 |
| 11 | 2007 | 119,000,000 |
| 12 | 2008 | 126,000,000 |
| 13 | 2009 | 132,000,000 |
| 14 | 2010 | 139,000,000 |
| 15 | 2011 | 146,000,000 |
| 16 | 2012 | 153,000,000 |
| 17 | 2013 | 161,000,000 |
| 18 | 2014 | 170,000,000 |
| 19 | 2015 | 179,000,000 |
| 20 | 2016 | 189,000,000 |
| 21 | 2017 | 199,000,000 |
| 22 | 2018 | 210,000,000 |
| 23 | 2019 | 221,000,000 |
| 24 | 2020 | 233,000,000 |
| 25 | 2021 | 246,000,000 |
| 26 | 2022 | 260,000,000 |

|    |      |             |
|----|------|-------------|
| 1  | 2023 | 275,000,000 |
| 2  | 2024 | 275,000,000 |
| 3  | 2025 | 275,000,000 |
| 4  | 2026 | 279,000,000 |
| 5  | 2027 | 292,000,000 |
| 6  | 2028 | 307,000,000 |
| 7  | 2029 | 322,000,000 |
| 8  | 2030 | 338,000,000 |
| 9  | 2031 | 350,000,000 |
| 10 | 2032 | 350,000,000 |

11 and

12 each fiscal year

13 thereafter that bonds

14 are outstanding under

15 Section 13.2 of the

16 Metropolitan Pier and

17 Exposition Authority Act,

18 but not after fiscal year 2060.

19 Beginning July 20, 1993 and in each month of each fiscal  
20 year thereafter, one-eighth of the amount requested in the  
21 certificate of the Chairman of the Metropolitan Pier and  
22 Exposition Authority for that fiscal year, less the amount  
23 deposited into the McCormick Place Expansion Project Fund by  
24 the State Treasurer in the respective month under subsection  
25 (g) of Section 13 of the Metropolitan Pier and Exposition  
26 Authority Act, plus cumulative deficiencies in the deposits

1 required under this Section for previous months and years,  
2 shall be deposited into the McCormick Place Expansion Project  
3 Fund, until the full amount requested for the fiscal year, but  
4 not in excess of the amount specified above as "Total Deposit",  
5 has been deposited.

6 Subject to payment of amounts into the Build Illinois Fund  
7 and the McCormick Place Expansion Project Fund pursuant to the  
8 preceding paragraphs or in any amendments thereto hereafter  
9 enacted, beginning July 1, 1993 and ending on September 30,  
10 2013, the Department shall each month pay into the Illinois Tax  
11 Increment Fund 0.27% of 80% of the net revenue realized for the  
12 preceding month from the 6.25% general rate on the selling  
13 price of tangible personal property.

14 Subject to payment of amounts into the Build Illinois Fund  
15 and the McCormick Place Expansion Project Fund pursuant to the  
16 preceding paragraphs or in any amendments thereto hereafter  
17 enacted, beginning with the receipt of the first report of  
18 taxes paid by an eligible business and continuing for a 25-year  
19 period, the Department shall each month pay into the Energy  
20 Infrastructure Fund 80% of the net revenue realized from the  
21 6.25% general rate on the selling price of Illinois-mined coal  
22 that was sold to an eligible business. For purposes of this  
23 paragraph, the term "eligible business" means a new electric  
24 generating facility certified pursuant to Section 605-332 of  
25 the Department of Commerce and Economic Opportunity Law of the  
26 Civil Administrative Code of Illinois.

1           Subject to payment of amounts into the Build Illinois Fund,  
2 the McCormick Place Expansion Project Fund, the Illinois Tax  
3 Increment Fund, and the Energy Infrastructure Fund pursuant to  
4 the preceding paragraphs or in any amendments to this Section  
5 hereafter enacted, beginning on the first day of the first  
6 calendar month to occur on or after the effective date of this  
7 amendatory Act of the 98th General Assembly, each month, from  
8 the collections made under Section 9 of the Use Tax Act,  
9 Section 9 of the Service Use Tax Act, Section 9 of the Service  
10 Occupation Tax Act, and Section 3 of the Retailers' Occupation  
11 Tax Act, the Department shall pay into the Tax Compliance and  
12 Administration Fund, to be used, subject to appropriation, to  
13 fund additional auditors and compliance personnel at the  
14 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
15 the cash receipts collected during the preceding fiscal year by  
16 the Audit Bureau of the Department under the Use Tax Act, the  
17 Service Use Tax Act, the Service Occupation Tax Act, the  
18 Retailers' Occupation Tax Act, and associated local occupation  
19 and use taxes administered by the Department.

20           Of the remainder of the moneys received by the Department  
21 pursuant to this Act, 75% thereof shall be paid into the State  
22 Treasury and 25% shall be reserved in a special account and  
23 used only for the transfer to the Common School Fund as part of  
24 the monthly transfer from the General Revenue Fund in  
25 accordance with Section 8a of the State Finance Act.

26           The Department may, upon separate written notice to a

1 taxpayer, require the taxpayer to prepare and file with the  
2 Department on a form prescribed by the Department within not  
3 less than 60 days after receipt of the notice an annual  
4 information return for the tax year specified in the notice.  
5 Such annual return to the Department shall include a statement  
6 of gross receipts as shown by the retailer's last Federal  
7 income tax return. If the total receipts of the business as  
8 reported in the Federal income tax return do not agree with the  
9 gross receipts reported to the Department of Revenue for the  
10 same period, the retailer shall attach to his annual return a  
11 schedule showing a reconciliation of the 2 amounts and the  
12 reasons for the difference. The retailer's annual return to the  
13 Department shall also disclose the cost of goods sold by the  
14 retailer during the year covered by such return, opening and  
15 closing inventories of such goods for such year, costs of goods  
16 used from stock or taken from stock and given away by the  
17 retailer during such year, payroll information of the  
18 retailer's business during such year and any additional  
19 reasonable information which the Department deems would be  
20 helpful in determining the accuracy of the monthly, quarterly  
21 or annual returns filed by such retailer as provided for in  
22 this Section.

23 If the annual information return required by this Section  
24 is not filed when and as required, the taxpayer shall be liable  
25 as follows:

26 (i) Until January 1, 1994, the taxpayer shall be liable

1 for a penalty equal to 1/6 of 1% of the tax due from such  
2 taxpayer under this Act during the period to be covered by  
3 the annual return for each month or fraction of a month  
4 until such return is filed as required, the penalty to be  
5 assessed and collected in the same manner as any other  
6 penalty provided for in this Act.

7 (ii) On and after January 1, 1994, the taxpayer shall  
8 be liable for a penalty as described in Section 3-4 of the  
9 Uniform Penalty and Interest Act.

10 The chief executive officer, proprietor, owner or highest  
11 ranking manager shall sign the annual return to certify the  
12 accuracy of the information contained therein. Any person who  
13 willfully signs the annual return containing false or  
14 inaccurate information shall be guilty of perjury and punished  
15 accordingly. The annual return form prescribed by the  
16 Department shall include a warning that the person signing the  
17 return may be liable for perjury.

18 The provisions of this Section concerning the filing of an  
19 annual information return do not apply to a retailer who is not  
20 required to file an income tax return with the United States  
21 Government.

22 As soon as possible after the first day of each month, upon  
23 certification of the Department of Revenue, the Comptroller  
24 shall order transferred and the Treasurer shall transfer from  
25 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
26 equal to 1.7% of 80% of the net revenue realized under this Act

1 for the second preceding month. Beginning April 1, 2000, this  
2 transfer is no longer required and shall not be made.

3 Net revenue realized for a month shall be the revenue  
4 collected by the State pursuant to this Act, less the amount  
5 paid out during that month as refunds to taxpayers for  
6 overpayment of liability.

7 For greater simplicity of administration, manufacturers,  
8 importers and wholesalers whose products are sold at retail in  
9 Illinois by numerous retailers, and who wish to do so, may  
10 assume the responsibility for accounting and paying to the  
11 Department all tax accruing under this Act with respect to such  
12 sales, if the retailers who are affected do not make written  
13 objection to the Department to this arrangement.

14 Any person who promotes, organizes, provides retail  
15 selling space for concessionaires or other types of sellers at  
16 the Illinois State Fair, DuQuoin State Fair, county fairs,  
17 local fairs, art shows, flea markets and similar exhibitions or  
18 events, including any transient merchant as defined by Section  
19 2 of the Transient Merchant Act of 1987, is required to file a  
20 report with the Department providing the name of the merchant's  
21 business, the name of the person or persons engaged in  
22 merchant's business, the permanent address and Illinois  
23 Retailers Occupation Tax Registration Number of the merchant,  
24 the dates and location of the event and other reasonable  
25 information that the Department may require. The report must be  
26 filed not later than the 20th day of the month next following

1 the month during which the event with retail sales was held.  
2 Any person who fails to file a report required by this Section  
3 commits a business offense and is subject to a fine not to  
4 exceed \$250.

5 Any person engaged in the business of selling tangible  
6 personal property at retail as a concessionaire or other type  
7 of seller at the Illinois State Fair, county fairs, art shows,  
8 flea markets and similar exhibitions or events, or any  
9 transient merchants, as defined by Section 2 of the Transient  
10 Merchant Act of 1987, may be required to make a daily report of  
11 the amount of such sales to the Department and to make a daily  
12 payment of the full amount of tax due. The Department shall  
13 impose this requirement when it finds that there is a  
14 significant risk of loss of revenue to the State at such an  
15 exhibition or event. Such a finding shall be based on evidence  
16 that a substantial number of concessionaires or other sellers  
17 who are not residents of Illinois will be engaging in the  
18 business of selling tangible personal property at retail at the  
19 exhibition or event, or other evidence of a significant risk of  
20 loss of revenue to the State. The Department shall notify  
21 concessionaires and other sellers affected by the imposition of  
22 this requirement. In the absence of notification by the  
23 Department, the concessionaires and other sellers shall file  
24 their returns as otherwise required in this Section.

25 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
26 98-496, eff. 1-1-14; 98-756, eff. 7-16-14; 98-1098, eff.

1 8-26-14; 99-352, eff. 8-12-15.)

2 Section 30. The Firearm Owners Identification Card Act is  
3 amended by changing Sections 4 and 8 and by adding Sections 4.3  
4 and 4.5 as follows:

5 (430 ILCS 65/4) (from Ch. 38, par. 83-4)

6 Sec. 4. (a) Each applicant for a Firearm Owner's  
7 Identification Card must:

8 (1) Make application on blank forms prepared and  
9 furnished at convenient locations throughout the State by  
10 the Department of State Police, or by electronic means, if  
11 and when made available by the Department of State Police;  
12 and

13 (2) Submit evidence to the Department of State Police  
14 that:

15 (i) He or she is 21 years of age or over, or if he  
16 or she is under 21 years of age that he or she has the  
17 written consent of his or her parent or legal guardian  
18 to possess and acquire firearms and firearm ammunition  
19 and that he or she has never been convicted of a  
20 misdemeanor other than a traffic offense or adjudged  
21 delinquent, provided, however, that such parent or  
22 legal guardian is not an individual prohibited from  
23 having a Firearm Owner's Identification Card and files  
24 an affidavit with the Department as prescribed by the

1 Department stating that he or she is not an individual  
2 prohibited from having a Card;

3 (ii) He or she has not been convicted of a felony  
4 under the laws of this or any other jurisdiction;

5 (iii) He or she is not addicted to narcotics;

6 (iv) He or she has not been a patient in a mental  
7 health facility within the past 5 years or, if he or  
8 she has been a patient in a mental health facility more  
9 than 5 years ago submit the certification required  
10 under subsection (u) of Section 8 of this Act;

11 (v) He or she is not a person with an intellectual  
12 disability;

13 (vi) He or she is not an alien who is unlawfully  
14 present in the United States under the laws of the  
15 United States;

16 (vii) He or she is not subject to an existing order  
17 of protection prohibiting him or her from possessing a  
18 firearm;

19 (viii) He or she has not been convicted within the  
20 past 5 years of battery, assault, aggravated assault,  
21 violation of an order of protection, or a substantially  
22 similar offense in another jurisdiction, in which a  
23 firearm was used or possessed;

24 (ix) He or she has not been convicted of domestic  
25 battery, aggravated domestic battery, or a  
26 substantially similar offense in another jurisdiction

1 committed before, on or after January 1, 2012 (the  
2 effective date of Public Act 97-158). If the applicant  
3 knowingly and intelligently waives the right to have an  
4 offense described in this clause (ix) tried by a jury,  
5 and by guilty plea or otherwise, results in a  
6 conviction for an offense in which a domestic  
7 relationship is not a required element of the offense  
8 but in which a determination of the applicability of 18  
9 U.S.C. 922(g) (9) is made under Section 112A-11.1 of the  
10 Code of Criminal Procedure of 1963, an entry by the  
11 court of a judgment of conviction for that offense  
12 shall be grounds for denying the issuance of a Firearm  
13 Owner's Identification Card under this Section;

14 (x) (Blank);

15 (xi) He or she is not an alien who has been  
16 admitted to the United States under a non-immigrant  
17 visa (as that term is defined in Section 101(a) (26) of  
18 the Immigration and Nationality Act (8 U.S.C.  
19 1101(a) (26))), or that he or she is an alien who has  
20 been lawfully admitted to the United States under a  
21 non-immigrant visa if that alien is:

22 (1) admitted to the United States for lawful  
23 hunting or sporting purposes;

24 (2) an official representative of a foreign  
25 government who is:

26 (A) accredited to the United States

1 Government or the Government's mission to an  
2 international organization having its  
3 headquarters in the United States; or

4 (B) en route to or from another country to  
5 which that alien is accredited;

6 (3) an official of a foreign government or  
7 distinguished foreign visitor who has been so  
8 designated by the Department of State;

9 (4) a foreign law enforcement officer of a  
10 friendly foreign government entering the United  
11 States on official business; or

12 (5) one who has received a waiver from the  
13 Attorney General of the United States pursuant to  
14 18 U.S.C. 922 (y) (3);

15 (xii) He or she is not a minor subject to a  
16 petition filed under Section 5-520 of the Juvenile  
17 Court Act of 1987 alleging that the minor is a  
18 delinquent minor for the commission of an offense that  
19 if committed by an adult would be a felony;

20 (xiii) He or she is not an adult who had been  
21 adjudicated a delinquent minor under the Juvenile  
22 Court Act of 1987 for the commission of an offense that  
23 if committed by an adult would be a felony;

24 (xiv) He or she is a resident of the State of  
25 Illinois;

26 (xv) He or she has not been adjudicated as a person

1 with a mental disability;

2 (xvi) He or she has not been involuntarily admitted  
3 into a mental health facility; ~~and~~

4 (xvii) He or she is not a person with a  
5 developmental disability; and

6 (xviii) He or she has successfully completed a  
7 firearm safety training course approved by the  
8 Department of State Police, if required under Section  
9 4.3 of this Act, as evidenced by submission of a  
10 Firearm Safety Certificate; and

11 (3) Upon request by the Department of State Police,  
12 sign a release on a form prescribed by the Department of  
13 State Police waiving any right to confidentiality and  
14 requesting the disclosure to the Department of State Police  
15 of limited mental health institution admission information  
16 from another state, the District of Columbia, any other  
17 territory of the United States, or a foreign nation  
18 concerning the applicant for the sole purpose of  
19 determining whether the applicant is or was a patient in a  
20 mental health institution and disqualified because of that  
21 status from receiving a Firearm Owner's Identification  
22 Card. No mental health care or treatment records may be  
23 requested. The information received shall be destroyed  
24 within one year of receipt.

25 (a-5) Each applicant for a Firearm Owner's Identification  
26 Card who is over the age of 18 shall furnish to the Department

1 of State Police either his or her Illinois driver's license  
2 number or Illinois Identification Card number, except as  
3 provided in subsection (a-10).

4 (a-10) Each applicant for a Firearm Owner's Identification  
5 Card, who is employed as a law enforcement officer, an armed  
6 security officer in Illinois, or by the United States Military  
7 permanently assigned in Illinois and who is not an Illinois  
8 resident, shall furnish to the Department of State Police his  
9 or her driver's license number or state identification card  
10 number from his or her state of residence. The Department of  
11 State Police may adopt rules to enforce the provisions of this  
12 subsection (a-10).

13 (a-15) If an applicant applying for a Firearm Owner's  
14 Identification Card moves from the residence address named in  
15 the application, he or she shall immediately notify in a form  
16 and manner prescribed by the Department of State Police of that  
17 change of address.

18 (a-20) Each applicant for a Firearm Owner's Identification  
19 Card shall furnish to the Department of State Police his or her  
20 photograph. An applicant who is 21 years of age or older  
21 seeking a religious exemption to the photograph requirement  
22 must furnish with the application an approved copy of United  
23 States Department of the Treasury Internal Revenue Service Form  
24 4029. In lieu of a photograph, an applicant regardless of age  
25 seeking a religious exemption to the photograph requirement  
26 shall submit fingerprints on a form and manner prescribed by

1 the Department with his or her application.

2 (b) Each application form shall include the following  
3 statement printed in bold type: "Warning: Entering false  
4 information on an application for a Firearm Owner's  
5 Identification Card is punishable as a Class 2 felony in  
6 accordance with subsection (d-5) of Section 14 of the Firearm  
7 Owners Identification Card Act."

8 (c) Upon such written consent, pursuant to Section 4,  
9 paragraph (a)(2)(i), the parent or legal guardian giving the  
10 consent shall be liable for any damages resulting from the  
11 applicant's use of firearms or firearm ammunition.

12 (Source: P.A. 98-63, eff. 7-9-13; 99-143, eff. 7-27-15.)

13 (430 ILCS 65/4.3 new)

14 Sec. 4.3. Firearm training.

15 (a) A person applying for issuance or renewal of a Firearm  
16 Owner's Identification Card, in addition to the other  
17 requirements of this Act, shall prior to application  
18 successfully complete a firearm safety training course  
19 approved by the Department of State Police and submit a Firearm  
20 Safety Certificate evidencing successful completion of the  
21 course with his or her application.

22 (b) The following persons are exempt from the firearm  
23 safety training requirement for application and renewal:

24 (1) a person lawfully possessing a Firearm Owner's  
25 Identification Card on June 1, 1998;

1           (2) a member of the Armed Forces of the United States,  
2           including the Reserve and the National Guard or a member  
3           who has been honorably discharged from the Armed Forces of  
4           the United States;

5           (3) a duly authorized law enforcement officer; and

6           (4) a person who has previously been issued a Firearm  
7           Safety Certificate.

8           (c) The Department of State Police shall adopt rules for  
9           the issuance and form of Firearm Safety Certificates required  
10           under this Section and training requirements. The Department  
11           shall certify firearm safety instructors and approve firearm  
12           safety training course curriculum. The certification of  
13           instructors shall be for a period of 10 years, unless revoked  
14           for unsuitability in the discretion of the Department. The  
15           Department may impose a fee up to \$50 for issuance of a Firearm  
16           Training Certificate to offset costs of issuance and  
17           certification under this Section. Firearm safety training  
18           instructors may be any person certified by a nationally  
19           recognized organization that fosters safety in firearms, or any  
20           other person the Department determines to be competent to give  
21           instruction in firearm safety training. Applicants for  
22           certification as instructors shall meet all other requirements  
23           of this Act and any other law regarding firearm possession.  
24           Approval of course curriculum requires instruction and  
25           training involving:

26           (1) the safe use, handling, and storage of firearms;

1           (2) methods of securing and childproofing firearms;

2           (3) laws relating to the possession, transportation,  
3           and storage of firearms;

4           (4) knowledge of operation, potential dangers, and  
5           basic competency in the ownership and use of firearms;

6           (5) a minimum of at least 5 hours of live discharge of  
7           firearms at an approved gun club or shooting range,  
8           including discharge of at least 50 rounds of ammunition;  
9           and

10          (6) a written test on subject matter covered.

11          (d) A certified firearm safety instructor may issue a  
12          Firearm Safety Certificate to any person who successfully  
13          completes the requirements of an approved firearm safety  
14          training course by correctly answering 70% of test questions  
15          and demonstrates competent firearm use in range work. No  
16          instructor shall issue a Firearm Safety Certificate to any  
17          person failing to meet the minimum requirements of the course,  
18          including competency in the use of firearms. A certified  
19          instructor shall forward to the Department the names of persons  
20          receiving a Firearm Safety Certificate.

21          (e) A person who knowingly submits a false or fictitious  
22          Firearm Safety Certificate with an application for issuance or  
23          renewal or who issues a Firearm Safety Certificate to a person  
24          failing to successfully complete the firearm training  
25          requirements is guilty of a Class A misdemeanor and shall be  
26          fined not less than \$1,000 or more than \$5,000.

1 (430 ILCS 65/4.5 new)

2 Sec. 4.5. Firearm owner's liability insurance required.

3 (a) Any person who owns a firearm in this State shall  
4 maintain a policy of liability insurance in the amount of at  
5 least \$1,000,000 specifically covering any damages resulting  
6 from negligent or willful acts involving the use of that  
7 firearm while it is owned by the person. A person shall be  
8 deemed the owner of a firearm after the firearm is lost or  
9 stolen until the loss or theft is reported to the police  
10 department or sheriff of the jurisdiction in which the owner  
11 resides.

12 (b) This Section does not apply to any person who is not  
13 required to possess a Firearm Owner's Identification Card in  
14 order to acquire or possess a firearm or firearm ammunition  
15 under subsections (b) and (c) of Section 2 of this Act.

16 (430 ILCS 65/8) (from Ch. 38, par. 83-8)

17 Sec. 8. Grounds for denial and revocation. The Department  
18 of State Police has authority to deny an application for or to  
19 revoke and seize a Firearm Owner's Identification Card  
20 previously issued under this Act only if the Department finds  
21 that the applicant or the person to whom such card was issued  
22 is or was at the time of issuance:

23 (a) A person under 21 years of age who has been  
24 convicted of a misdemeanor other than a traffic offense or

1 adjudged delinquent;

2 (b) A person under 21 years of age who does not have  
3 the written consent of his parent or guardian to acquire  
4 and possess firearms and firearm ammunition, or whose  
5 parent or guardian has revoked such written consent, or  
6 where such parent or guardian does not qualify to have a  
7 Firearm Owner's Identification Card;

8 (c) A person convicted of a felony under the laws of  
9 this or any other jurisdiction;

10 (d) A person addicted to narcotics;

11 (e) A person who has been a patient of a mental health  
12 facility within the past 5 years or a person who has been a  
13 patient in a mental health facility more than 5 years ago  
14 who has not received the certification required under  
15 subsection (u) of this Section. An active law enforcement  
16 officer employed by a unit of government who is denied,  
17 revoked, or has his or her Firearm Owner's Identification  
18 Card seized under this subsection (e) may obtain relief as  
19 described in subsection (c-5) of Section 10 of this Act if  
20 the officer did not act in a manner threatening to the  
21 officer, another person, or the public as determined by the  
22 treating clinical psychologist or physician, and the  
23 officer seeks mental health treatment;

24 (f) A person whose mental condition is of such a nature  
25 that it poses a clear and present danger to the applicant,  
26 any other person or persons or the community;

- 1 (g) A person who has an intellectual disability;
- 2 (h) A person who intentionally makes a false statement  
3 in the Firearm Owner's Identification Card application;
- 4 (i) An alien who is unlawfully present in the United  
5 States under the laws of the United States;
- 6 (i-5) An alien who has been admitted to the United  
7 States under a non-immigrant visa (as that term is defined  
8 in Section 101(a)(26) of the Immigration and Nationality  
9 Act (8 U.S.C. 1101(a)(26))), except that this subsection  
10 (i-5) does not apply to any alien who has been lawfully  
11 admitted to the United States under a non-immigrant visa if  
12 that alien is:
- 13 (1) admitted to the United States for lawful  
14 hunting or sporting purposes;
- 15 (2) an official representative of a foreign  
16 government who is:
- 17 (A) accredited to the United States Government  
18 or the Government's mission to an international  
19 organization having its headquarters in the United  
20 States; or
- 21 (B) en route to or from another country to  
22 which that alien is accredited;
- 23 (3) an official of a foreign government or  
24 distinguished foreign visitor who has been so  
25 designated by the Department of State;
- 26 (4) a foreign law enforcement officer of a friendly

1 foreign government entering the United States on  
2 official business; or

3 (5) one who has received a waiver from the Attorney  
4 General of the United States pursuant to 18 U.S.C.  
5 922(y)(3);

6 (j) (Blank);

7 (k) A person who has been convicted within the past 5  
8 years of battery, assault, aggravated assault, violation  
9 of an order of protection, or a substantially similar  
10 offense in another jurisdiction, in which a firearm was  
11 used or possessed;

12 (l) A person who has been convicted of domestic  
13 battery, aggravated domestic battery, or a substantially  
14 similar offense in another jurisdiction committed before,  
15 on or after January 1, 2012 (the effective date of Public  
16 Act 97-158). If the applicant or person who has been  
17 previously issued a Firearm Owner's Identification Card  
18 under this Act knowingly and intelligently waives the right  
19 to have an offense described in this paragraph (l) tried by  
20 a jury, and by guilty plea or otherwise, results in a  
21 conviction for an offense in which a domestic relationship  
22 is not a required element of the offense but in which a  
23 determination of the applicability of 18 U.S.C. 922(g)(9)  
24 is made under Section 112A-11.1 of the Code of Criminal  
25 Procedure of 1963, an entry by the court of a judgment of  
26 conviction for that offense shall be grounds for denying an

1 application for and for revoking and seizing a Firearm  
2 Owner's Identification Card previously issued to the  
3 person under this Act;

4 (m) (Blank);

5 (n) A person who is prohibited from acquiring or  
6 possessing firearms or firearm ammunition by any Illinois  
7 State statute or by federal law;

8 (o) A minor subject to a petition filed under Section  
9 5-520 of the Juvenile Court Act of 1987 alleging that the  
10 minor is a delinquent minor for the commission of an  
11 offense that if committed by an adult would be a felony;

12 (p) An adult who had been adjudicated a delinquent  
13 minor under the Juvenile Court Act of 1987 for the  
14 commission of an offense that if committed by an adult  
15 would be a felony;

16 (q) A person who is not a resident of the State of  
17 Illinois, except as provided in subsection (a-10) of  
18 Section 4;

19 (r) A person who has been adjudicated as a person with  
20 a mental disability;

21 (s) A person who has been found to have a developmental  
22 disability;

23 (t) A person involuntarily admitted into a mental  
24 health facility; or

25 (u) A person who has had his or her Firearm Owner's  
26 Identification Card revoked or denied under subsection (e)

1 of this Section or item (iv) of paragraph (2) of subsection  
2 (a) of Section 4 of this Act because he or she was a  
3 patient in a mental health facility as provided in  
4 subsection (e) of this Section, shall not be permitted to  
5 obtain a Firearm Owner's Identification Card, after the  
6 5-year period has lapsed, unless he or she has received a  
7 mental health evaluation by a physician, clinical  
8 psychologist, or qualified examiner as those terms are  
9 defined in the Mental Health and Developmental  
10 Disabilities Code, and has received a certification that he  
11 or she is not a clear and present danger to himself,  
12 herself, or others. The physician, clinical psychologist,  
13 or qualified examiner making the certification and his or  
14 her employer shall not be held criminally, civilly, or  
15 professionally liable for making or not making the  
16 certification required under this subsection, except for  
17 willful or wanton misconduct. This subsection does not  
18 apply to a person whose firearm possession rights have been  
19 restored through administrative or judicial action under  
20 Section 10 or 11 of this Act.

21 (v) The Department of State Police shall revoke and seize a  
22 Firearm Owner's Identification Card previously issued under  
23 this Act if the Department finds that the person to whom the  
24 card was issued possesses or acquires a firearm and does not  
25 submit evidence to the Department of State Police that he or  
26 she has been issued in his or her name a liability insurance

1 policy in the amount of at least \$1,000,000 specifically  
2 covering any damages resulting from negligent or willful acts  
3 involving the use of the firearm while it is owned by the  
4 person.

5 Upon revocation of a person's Firearm Owner's  
6 Identification Card, the Department of State Police shall  
7 provide notice to the person and the person shall comply with  
8 Section 9.5 of this Act.

9 (Source: P.A. 98-63, eff. 7-9-13; 98-508, eff. 8-19-13; 98-756,  
10 eff. 7-16-14; 99-143, eff. 7-27-15.)

11 Section 35. The Criminal Code of 2012 is amended by  
12 changing Sections 24-1, 24-1.2, 24-1.6, 24-3, 24-3.3, and  
13 24.8-5 and by adding Sections 24-3.1A and 24.8-2.5 as follows:

14 (720 ILCS 5/24-1) (from Ch. 38, par. 24-1)

15 Sec. 24-1. Unlawful use of weapons.

16 (a) A person commits the offense of unlawful use of weapons  
17 when he knowingly:

18 (1) Sells, manufactures, purchases, possesses or  
19 carries any bludgeon, black-jack, slung-shot, sand-club,  
20 sand-bag, metal knuckles or other knuckle weapon  
21 regardless of its composition, throwing star, or any knife,  
22 commonly referred to as a switchblade knife, which has a  
23 blade that opens automatically by hand pressure applied to  
24 a button, spring or other device in the handle of the

1 knife, or a ballistic knife, which is a device that propels  
2 a knifelike blade as a projectile by means of a coil  
3 spring, elastic material or compressed gas; or

4 (2) Carries or possesses with intent to use the same  
5 unlawfully against another, a dagger, dirk, billy,  
6 dangerous knife, razor, stiletto, broken bottle or other  
7 piece of glass, stun gun or taser or any other dangerous or  
8 deadly weapon or instrument of like character; or

9 (3) Carries on or about his person or in any vehicle, a  
10 tear gas gun projector or bomb or any object containing  
11 noxious liquid gas or substance, other than an object  
12 containing a non-lethal noxious liquid gas or substance  
13 designed solely for personal defense carried by a person 18  
14 years of age or older; or

15 (4) Carries or possesses in any vehicle or concealed on  
16 or about his person except when on his land or in his own  
17 abode, legal dwelling, or fixed place of business, or on  
18 the land or in the legal dwelling of another person as an  
19 invitee with that person's permission, any pistol,  
20 revolver, stun gun or taser or other firearm, except that  
21 this subsection (a) (4) does not apply to or affect  
22 transportation of weapons that meet one of the following  
23 conditions:

24 (i) are broken down in a non-functioning state; or

25 (ii) are not immediately accessible; or

26 (iii) are unloaded and enclosed in a case, firearm

1 carrying box, shipping box, or other container by a  
2 person who has been issued a currently valid Firearm  
3 Owner's Identification Card; or

4 (iv) are carried or possessed in accordance with  
5 the Firearm Concealed Carry Act by a person who has  
6 been issued a currently valid license under the Firearm  
7 Concealed Carry Act; or

8 (5) Sets a spring gun; or

9 (6) Possesses any device or attachment of any kind  
10 designed, used or intended for use in silencing the report  
11 of any firearm; or

12 (7) Sells, manufactures, purchases, possesses or  
13 carries:

14 (i) a machine gun, which shall be defined for the  
15 purposes of this subsection as any weapon, which  
16 shoots, is designed to shoot, or can be readily  
17 restored to shoot, automatically more than one shot  
18 without manually reloading by a single function of the  
19 trigger, including the frame or receiver of any such  
20 weapon, or sells, manufactures, purchases, possesses,  
21 or carries any combination of parts designed or  
22 intended for use in converting any weapon into a  
23 machine gun, or any combination or parts from which a  
24 machine gun can be assembled if such parts are in the  
25 possession or under the control of a person;

26 (ii) any rifle having one or more barrels less than

1           16 inches in length or a shotgun having one or more  
2           barrels less than 18 inches in length or any weapon  
3           made from a rifle or shotgun, whether by alteration,  
4           modification, or otherwise, if such a weapon as  
5           modified has an overall length of less than 26 inches;  
6           or

7           (iii) any bomb, bomb-shell, grenade, bottle or  
8           other container containing an explosive substance of  
9           over one-quarter ounce for like purposes, such as, but  
10          not limited to, black powder bombs and Molotov  
11          cocktails or artillery projectiles; or

12          (8) Carries or possesses any firearm, stun gun or taser  
13          or other deadly weapon in any place which is licensed to  
14          sell intoxicating beverages, or at any public gathering  
15          held pursuant to a license issued by any governmental body  
16          or any public gathering at which an admission is charged,  
17          excluding a place where a showing, demonstration or lecture  
18          involving the exhibition of unloaded firearms is  
19          conducted.

20          This subsection (a) (8) does not apply to any auction or  
21          raffle of a firearm held pursuant to a license or permit  
22          issued by a governmental body, nor does it apply to persons  
23          engaged in firearm safety training courses; or

24          (9) Carries or possesses in a vehicle or on or about  
25          his person any pistol, revolver, stun gun or taser or  
26          firearm or ballistic knife, when he is hooded, robed or

1 masked in such manner as to conceal his identity; or

2 (10) Carries or possesses on or about his person, upon  
3 any public street, alley, or other public lands within the  
4 corporate limits of a city, village or incorporated town,  
5 except when an invitee thereon or therein, for the purpose  
6 of the display of such weapon or the lawful commerce in  
7 weapons, or except when on his land or in his own abode,  
8 legal dwelling, or fixed place of business, or on the land  
9 or in the legal dwelling of another person as an invitee  
10 with that person's permission, any pistol, revolver, stun  
11 gun or taser or other firearm, except that this subsection  
12 (a) (10) does not apply to or affect transportation of  
13 weapons that meet one of the following conditions:

14 (i) are broken down in a non-functioning state; or

15 (ii) are not immediately accessible; or

16 (iii) are unloaded and enclosed in a case, firearm  
17 carrying box, shipping box, or other container by a  
18 person who has been issued a currently valid Firearm  
19 Owner's Identification Card; or

20 (iv) are carried or possessed in accordance with  
21 the Firearm Concealed Carry Act by a person who has  
22 been issued a currently valid license under the Firearm  
23 Concealed Carry Act.

24 A "stun gun or taser", as used in this paragraph (a)  
25 means (i) any device which is powered by electrical  
26 charging units, such as, batteries, and which fires one or

1 several barbs attached to a length of wire and which, upon  
2 hitting a human, can send out a current capable of  
3 disrupting the person's nervous system in such a manner as  
4 to render him incapable of normal functioning or (ii) any  
5 device which is powered by electrical charging units, such  
6 as batteries, and which, upon contact with a human or  
7 clothing worn by a human, can send out current capable of  
8 disrupting the person's nervous system in such a manner as  
9 to render him incapable of normal functioning; or

10 (11) Sells, manufactures or purchases any explosive  
11 bullet. For purposes of this paragraph (a) "explosive  
12 bullet" means the projectile portion of an ammunition  
13 cartridge which contains or carries an explosive charge  
14 which will explode upon contact with the flesh of a human  
15 or an animal. "Cartridge" means a tubular metal case having  
16 a projectile affixed at the front thereof and a cap or  
17 primer at the rear end thereof, with the propellant  
18 contained in such tube between the projectile and the cap;  
19 or

20 (12) (Blank); or

21 (13) Carries or possesses on or about his or her person  
22 while in a building occupied by a unit of government, a  
23 billy club, other weapon of like character, or other  
24 instrument of like character intended for use as a weapon.  
25 For the purposes of this Section, "billy club" means a  
26 short stick or club commonly carried by police officers

1           which is either telescopic or constructed of a solid piece  
2           of wood or other man-made material.

3           (b) Sentence. A person convicted of a violation of  
4           subsection 24-1(a)(1) through (5), subsection 24-1(a)(10),  
5           subsection 24-1(a)(11), or subsection 24-1(a)(13) commits a  
6           Class A misdemeanor. A person convicted of a violation of  
7           subsection 24-1(a)(8) or 24-1(a)(9) commits a Class 4 felony; a  
8           person convicted of a violation of subsection 24-1(a)(6) or  
9           24-1(a)(7)(ii) or (iii) commits a Class 3 felony. A person  
10          convicted of a violation of subsection 24-1(a)(7)(i) commits a  
11          Class 2 felony and shall be sentenced to a term of imprisonment  
12          of not less than 3 years and not more than 7 years, unless the  
13          weapon is possessed in the passenger compartment of a motor  
14          vehicle as defined in Section 1-146 of the Illinois Vehicle  
15          Code, or on the person, while the weapon is loaded, in which  
16          case it shall be a Class X felony. A person convicted of a  
17          second or subsequent violation of subsection 24-1(a)(4),  
18          24-1(a)(8), 24-1(a)(9), or 24-1(a)(10) commits a Class 2 ~~3~~  
19          felony. The possession of each weapon in violation of this  
20          Section constitutes a single and separate violation.

21          (c) Violations in specific places.

22                 (1) A person who violates subsection 24-1(a)(6) or  
23                 24-1(a)(7) in any school, regardless of the time of day or  
24                 the time of year, in residential property owned, operated  
25                 or managed by a public housing agency or leased by a public  
26                 housing agency as part of a scattered site or mixed-income

1 development, in a public park, in a courthouse, on the real  
2 property comprising any school, regardless of the time of  
3 day or the time of year, on residential property owned,  
4 operated or managed by a public housing agency or leased by  
5 a public housing agency as part of a scattered site or  
6 mixed-income development, on the real property comprising  
7 any public park, on the real property comprising any  
8 courthouse, in any conveyance owned, leased or contracted  
9 by a school to transport students to or from school or a  
10 school related activity, in any conveyance owned, leased,  
11 or contracted by a public transportation agency, or on any  
12 public way within 1,000 feet of the real property  
13 comprising any school, public park, courthouse, public  
14 transportation facility, or residential property owned,  
15 operated, or managed by a public housing agency or leased  
16 by a public housing agency as part of a scattered site or  
17 mixed-income development commits a Class 2 felony and shall  
18 be sentenced to a term of imprisonment of not less than 5 ~~3~~  
19 years and not more than 9 ~~7~~ years.

20 (1.5) A person who violates subsection 24-1(a)(4),  
21 24-1(a)(9), or 24-1(a)(10) in any school, regardless of the  
22 time of day or the time of year, in residential property  
23 owned, operated, or managed by a public housing agency or  
24 leased by a public housing agency as part of a scattered  
25 site or mixed-income development, in a public park, in a  
26 courthouse, on the real property comprising any school,

1           regardless of the time of day or the time of year, on  
2           residential property owned, operated, or managed by a  
3           public housing agency or leased by a public housing agency  
4           as part of a scattered site or mixed-income development, on  
5           the real property comprising any public park, on the real  
6           property comprising any courthouse, in any conveyance  
7           owned, leased, or contracted by a school to transport  
8           students to or from school or a school related activity, in  
9           any conveyance owned, leased, or contracted by a public  
10          transportation agency, or on any public way within 1,000  
11          feet of the real property comprising any school, public  
12          park, courthouse, public transportation facility, or  
13          residential property owned, operated, or managed by a  
14          public housing agency or leased by a public housing agency  
15          as part of a scattered site or mixed-income development  
16          commits a Class 2 ~~3~~ felony.

17           (2) A person who violates subsection 24-1(a)(1),  
18           24-1(a)(2), or 24-1(a)(3) in any school, regardless of the  
19           time of day or the time of year, in residential property  
20           owned, operated or managed by a public housing agency or  
21           leased by a public housing agency as part of a scattered  
22           site or mixed-income development, in a public park, in a  
23           courthouse, on the real property comprising any school,  
24           regardless of the time of day or the time of year, on  
25           residential property owned, operated or managed by a public  
26           housing agency or leased by a public housing agency as part

1 of a scattered site or mixed-income development, on the  
2 real property comprising any public park, on the real  
3 property comprising any courthouse, in any conveyance  
4 owned, leased or contracted by a school to transport  
5 students to or from school or a school related activity, in  
6 any conveyance owned, leased, or contracted by a public  
7 transportation agency, or on any public way within 1,000  
8 feet of the real property comprising any school, public  
9 park, courthouse, public transportation facility, or  
10 residential property owned, operated, or managed by a  
11 public housing agency or leased by a public housing agency  
12 as part of a scattered site or mixed-income development  
13 commits a Class 3 4 felony. "Courthouse" means any building  
14 that is used by the Circuit, Appellate, or Supreme Court of  
15 this State for the conduct of official business.

16 (3) Paragraphs (1), (1.5), and (2) of this subsection  
17 (c) shall not apply to law enforcement officers or security  
18 officers of such school, college, or university or to  
19 students carrying or possessing firearms for use in  
20 training courses, parades, hunting, target shooting on  
21 school ranges, or otherwise with the consent of school  
22 authorities and which firearms are transported unloaded  
23 enclosed in a suitable case, box, or transportation  
24 package.

25 (4) For the purposes of this subsection (c), "school"  
26 means any public or private elementary or secondary school,

1 community college, college, or university.

2 (5) For the purposes of this subsection (c), "public  
3 transportation agency" means a public or private agency  
4 that provides for the transportation or conveyance of  
5 persons by means available to the general public, except  
6 for transportation by automobiles not used for conveyance  
7 of the general public as passengers; and "public  
8 transportation facility" means a terminal or other place  
9 where one may obtain public transportation.

10 (d) The presence in an automobile other than a public  
11 omnibus of any weapon, instrument or substance referred to in  
12 subsection (a) (7) is prima facie evidence that it is in the  
13 possession of, and is being carried by, all persons occupying  
14 such automobile at the time such weapon, instrument or  
15 substance is found, except under the following circumstances:  
16 (i) if such weapon, instrument or instrumentality is found upon  
17 the person of one of the occupants therein; or (ii) if such  
18 weapon, instrument or substance is found in an automobile  
19 operated for hire by a duly licensed driver in the due, lawful  
20 and proper pursuit of his trade, then such presumption shall  
21 not apply to the driver.

22 (e) Exemptions. Crossbows, Common or Compound bows and  
23 Underwater Spearguns are exempted from the definition of  
24 ballistic knife as defined in paragraph (1) of subsection (a)  
25 of this Section.

26 (Source: P.A. 99-29, eff. 7-10-15.)

1 (720 ILCS 5/24-1.2) (from Ch. 38, par. 24-1.2)

2 Sec. 24-1.2. Aggravated discharge of a firearm.

3 (a) A person commits aggravated discharge of a firearm when  
4 he or she knowingly or intentionally:

5 (1) Discharges a firearm at or into a building he or  
6 she knows or reasonably should know to be occupied and the  
7 firearm is discharged from a place or position outside that  
8 building;

9 (2) Discharges a firearm in the direction of another  
10 person or in the direction of a vehicle he or she knows or  
11 reasonably should know to be occupied by a person;

12 (3) Discharges a firearm in the direction of a person  
13 he or she knows to be a peace officer, a community policing  
14 volunteer, a correctional institution employee, or a  
15 fireman while the officer, volunteer, employee or fireman  
16 is engaged in the execution of any of his or her official  
17 duties, or to prevent the officer, volunteer, employee or  
18 fireman from performing his or her official duties, or in  
19 retaliation for the officer, volunteer, employee or  
20 fireman performing his or her official duties;

21 (4) Discharges a firearm in the direction of a vehicle  
22 he or she knows to be occupied by a peace officer, a person  
23 summoned or directed by a peace officer, a correctional  
24 institution employee or a fireman while the officer,  
25 employee or fireman is engaged in the execution of any of

1 his or her official duties, or to prevent the officer,  
2 employee or fireman from performing his or her official  
3 duties, or in retaliation for the officer, employee or  
4 fireman performing his or her official duties;

5 (5) Discharges a firearm in the direction of a person  
6 he or she knows to be an emergency medical technician -  
7 ambulance, emergency medical technician - intermediate,  
8 emergency medical technician - paramedic, ambulance  
9 driver, or other medical assistance or first aid personnel,  
10 employed by a municipality or other governmental unit,  
11 while the emergency medical technician - ambulance,  
12 emergency medical technician - intermediate, emergency  
13 medical technician - paramedic, ambulance driver, or other  
14 medical assistance or first aid personnel is engaged in the  
15 execution of any of his or her official duties, or to  
16 prevent the emergency medical technician - ambulance,  
17 emergency medical technician - intermediate, emergency  
18 medical technician - paramedic, ambulance driver, or other  
19 medical assistance or first aid personnel from performing  
20 his or her official duties, or in retaliation for the  
21 emergency medical technician - ambulance, emergency  
22 medical technician - intermediate, emergency medical  
23 technician - paramedic, ambulance driver, or other medical  
24 assistance or first aid personnel performing his or her  
25 official duties;

26 (6) Discharges a firearm in the direction of a vehicle

1 he or she knows to be occupied by an emergency medical  
2 technician - ambulance, emergency medical technician -  
3 intermediate, emergency medical technician - paramedic,  
4 ambulance driver, or other medical assistance or first aid  
5 personnel, employed by a municipality or other  
6 governmental unit, while the emergency medical technician  
7 - ambulance, emergency medical technician - intermediate,  
8 emergency medical technician - paramedic, ambulance  
9 driver, or other medical assistance or first aid personnel  
10 is engaged in the execution of any of his or her official  
11 duties, or to prevent the emergency medical technician -  
12 ambulance, emergency medical technician - intermediate,  
13 emergency medical technician - paramedic, ambulance  
14 driver, or other medical assistance or first aid personnel  
15 from performing his or her official duties, or in  
16 retaliation for the emergency medical technician -  
17 ambulance, emergency medical technician - intermediate,  
18 emergency medical technician - paramedic, ambulance  
19 driver, or other medical assistance or first aid personnel  
20 performing his or her official duties;

21 (7) Discharges a firearm in the direction of a person  
22 he or she knows to be a teacher or other person employed in  
23 any school and the teacher or other employee is upon the  
24 grounds of a school or grounds adjacent to a school, or is  
25 in any part of a building used for school purposes;

26 (8) Discharges a firearm in the direction of a person

1 he or she knows to be an emergency management worker while  
2 the emergency management worker is engaged in the execution  
3 of any of his or her official duties, or to prevent the  
4 emergency management worker from performing his or her  
5 official duties, or in retaliation for the emergency  
6 management worker performing his or her official duties; or

7 (9) Discharges a firearm in the direction of a vehicle  
8 he or she knows to be occupied by an emergency management  
9 worker while the emergency management worker is engaged in  
10 the execution of any of his or her official duties, or to  
11 prevent the emergency management worker from performing  
12 his or her official duties, or in retaliation for the  
13 emergency management worker performing his or her official  
14 duties.

15 (b) A violation of subsection (a) (1) or subsection (a) (2)  
16 of this Section is a Class 1 felony. A violation of subsection  
17 (a) (1) or (a) (2) of this Section committed in a school, on the  
18 real property comprising a school, within 1,000 feet of the  
19 real property comprising a school, at a school related activity  
20 or on or within 1,000 feet of any conveyance owned, leased, or  
21 contracted by a school to transport students to or from school  
22 or a school related activity, regardless of the time of day or  
23 time of year that the offense was committed is a Class X felony  
24 for which the sentence shall be a term of imprisonment of not  
25 less than 8 years. A violation of subsection (a) (3), (a) (4),  
26 (a) (5), (a) (6), (a) (7), (a) (8), or (a) (9) of this Section is a

1 Class X felony for which the sentence shall be a term of  
2 imprisonment of no less than 10 years and not more than 45  
3 years.

4 (c) For purposes of this Section:

5 "School" means a public or private elementary or secondary  
6 school, community college, college, or university.

7 "School related activity" means any sporting, social,  
8 academic, or other activity for which students' attendance or  
9 participation is sponsored, organized, or funded in whole or in  
10 part by a school or school district.

11 (Source: P.A. 94-243, eff. 1-1-06.)

12 (720 ILCS 5/24-1.6)

13 Sec. 24-1.6. Aggravated unlawful use of a weapon.

14 (a) A person commits the offense of aggravated unlawful use  
15 of a weapon when he or she knowingly:

16 (1) Carries on or about his or her person or in any  
17 vehicle or concealed on or about his or her person except  
18 when on his or her land or in his or her abode, legal  
19 dwelling, or fixed place of business, or on the land or in  
20 the legal dwelling of another person as an invitee with  
21 that person's permission, any pistol, revolver, stun gun or  
22 taser or other firearm; or

23 (2) Carries or possesses on or about his or her person,  
24 upon any public street, alley, or other public lands within  
25 the corporate limits of a city, village or incorporated

1 town, except when an invitee thereon or therein, for the  
2 purpose of the display of such weapon or the lawful  
3 commerce in weapons, or except when on his or her own land  
4 or in his or her own abode, legal dwelling, or fixed place  
5 of business, or on the land or in the legal dwelling of  
6 another person as an invitee with that person's permission,  
7 any pistol, revolver, stun gun or taser or other firearm;  
8 and

9 (3) One of the following factors is present:

10 (A) the firearm, other than a pistol, revolver, or  
11 handgun, possessed was uncased, loaded, and  
12 immediately accessible at the time of the offense; or

13 (A-5) the pistol, revolver, or handgun possessed  
14 was uncased, loaded, and immediately accessible at the  
15 time of the offense and the person possessing the  
16 pistol, revolver, or handgun has not been issued a  
17 currently valid license under the Firearm Concealed  
18 Carry Act; or

19 (B) the firearm, other than a pistol, revolver, or  
20 handgun, possessed was uncased, unloaded, and the  
21 ammunition for the weapon was immediately accessible  
22 at the time of the offense; or

23 (B-5) the pistol, revolver, or handgun possessed  
24 was uncased, unloaded, and the ammunition for the  
25 weapon was immediately accessible at the time of the  
26 offense and the person possessing the pistol,

1 revolver, or handgun has not been issued a currently  
2 valid license under the Firearm Concealed Carry Act; or

3 (C) the person possessing the firearm has not been  
4 issued a currently valid Firearm Owner's  
5 Identification Card; or

6 (D) the person possessing the weapon was  
7 previously adjudicated a delinquent minor under the  
8 Juvenile Court Act of 1987 for an act that if committed  
9 by an adult would be a felony; or

10 (E) the person possessing the weapon was engaged in  
11 a misdemeanor violation of the Cannabis Control Act, in  
12 a misdemeanor violation of the Illinois Controlled  
13 Substances Act, or in a misdemeanor violation of the  
14 Methamphetamine Control and Community Protection Act;  
15 or

16 (F) (blank); or

17 (G) the person possessing the weapon had a order of  
18 protection issued against him or her within the  
19 previous 2 years; or

20 (H) the person possessing the weapon was engaged in  
21 the commission or attempted commission of a  
22 misdemeanor involving the use or threat of violence  
23 against the person or property of another; or

24 (I) the person possessing the weapon was under 21  
25 years of age and in possession of a handgun, unless the  
26 person under 21 is engaged in lawful activities under

1 the Wildlife Code or described in subsection  
2 24-2(b)(1), (b)(3), or 24-2(f).

3 (a-5) "Handgun" as used in this Section has the meaning  
4 given to it in Section 5 of the Firearm Concealed Carry Act.

5 (b) "Stun gun or taser" as used in this Section has the  
6 same definition given to it in Section 24-1 of this Code.

7 (c) This Section does not apply to or affect the  
8 transportation or possession of weapons that:

9 (i) are broken down in a non-functioning state; or

10 (ii) are not immediately accessible; or

11 (iii) are unloaded and enclosed in a case, firearm  
12 carrying box, shipping box, or other container by a person  
13 who has been issued a currently valid Firearm Owner's  
14 Identification Card.

15 (d) Sentence.

16 (1) Aggravated unlawful use of a weapon is a Class 3 ~~4~~  
17 felony; a second or subsequent offense is a Class 2 felony  
18 for which the person shall be sentenced to a term of  
19 imprisonment of not less than 4 ~~3~~ years and not more than  
20 10 ~~7~~ years.

21 (2) Except as otherwise provided in paragraphs (3) and  
22 (4) of this subsection (d), a first offense of aggravated  
23 unlawful use of a weapon committed with a firearm by a  
24 person 18 years of age or older where the factors listed in  
25 both items (A) and (C) or both items (A-5) and (C) of  
26 paragraph (3) of subsection (a) are present is a Class 3 ~~4~~

1 felony, for which the person shall be sentenced to a term  
2 of imprisonment of not less than one year and not more than  
3 3 years.

4 (3) Aggravated unlawful use of a weapon by a person who  
5 has been previously convicted of a felony in this State or  
6 another jurisdiction is a Class 2 felony for which the  
7 person shall be sentenced to a term of imprisonment of not  
8 less than 5 ~~3~~ years and not more than 10 ~~7~~ years.

9 (4) Aggravated unlawful use of a weapon while wearing  
10 or in possession of body armor as defined in Section 33F-1  
11 by a person who has not been issued a valid Firearms  
12 Owner's Identification Card in accordance with Section 5 of  
13 the Firearm Owners Identification Card Act is a Class X  
14 felony.

15 (e) The possession of each firearm in violation of this  
16 Section constitutes a single and separate violation.

17 (Source: P.A. 98-63, eff. 7-9-13.)

18 (720 ILCS 5/24-3) (from Ch. 38, par. 24-3)

19 Sec. 24-3. Unlawful sale or delivery of firearms.

20 (A) A person commits the offense of unlawful sale or  
21 delivery of firearms when he or she knowingly does any of the  
22 following:

23 (a) Sells or gives any firearm of a size which may be  
24 concealed upon the person to any person under 18 years of  
25 age.

1           (b) Sells or gives any firearm to a person under 21  
2 years of age who has been convicted of a misdemeanor other  
3 than a traffic offense or adjudged delinquent.

4           (c) Sells or gives any firearm to any narcotic addict.

5           (d) Sells or gives any firearm to any person who has  
6 been convicted of a felony under the laws of this or any  
7 other jurisdiction.

8           (e) Sells or gives any firearm to any person who has  
9 been a patient in a mental institution within the past 5  
10 years. In this subsection (e):

11                 "Mental institution" means any hospital,  
12 institution, clinic, evaluation facility, mental  
13 health center, or part thereof, which is used primarily  
14 for the care or treatment of persons with mental  
15 illness.

16                 "Patient in a mental institution" means the person  
17 was admitted, either voluntarily or involuntarily, to  
18 a mental institution for mental health treatment,  
19 unless the treatment was voluntary and solely for an  
20 alcohol abuse disorder and no other secondary  
21 substance abuse disorder or mental illness.

22           (f) Sells or gives any firearms to any person who is a  
23 person with an intellectual disability.

24           (g) Delivers any firearm of a size which may be  
25 concealed upon the person, incidental to a sale, without  
26 withholding delivery of such firearm for at least 72 hours

1 after application for its purchase has been made, or  
2 delivers any rifle, shotgun or other long gun, or a stun  
3 gun or taser, incidental to a sale, without withholding  
4 delivery of such rifle, shotgun or other long gun, or a  
5 stun gun or taser for at least 24 hours after application  
6 for its purchase has been made. However, this paragraph (g)  
7 does not apply to: (1) the sale of a firearm to a law  
8 enforcement officer if the seller of the firearm knows that  
9 the person to whom he or she is selling the firearm is a  
10 law enforcement officer or the sale of a firearm to a  
11 person who desires to purchase a firearm for use in  
12 promoting the public interest incident to his or her  
13 employment as a bank guard, armed truck guard, or other  
14 similar employment; (2) a mail order sale of a firearm from  
15 a federally licensed firearms dealer to a nonresident of  
16 Illinois under which the firearm is mailed to a federally  
17 licensed firearms dealer outside the boundaries of  
18 Illinois; (3) the sale of a firearm to a nonresident of  
19 Illinois while at a firearm showing or display recognized  
20 by the Illinois Department of State Police; (4) the sale of  
21 a firearm to a dealer licensed as a federal firearms dealer  
22 under Section 923 of the federal Gun Control Act of 1968  
23 (18 U.S.C. 923); or (5) the transfer or sale of any rifle,  
24 shotgun, or other long gun to a resident registered  
25 competitor or attendee or non-resident registered  
26 competitor or attendee by any dealer licensed as a federal

1 firearms dealer under Section 923 of the federal Gun  
2 Control Act of 1968 at competitive shooting events held at  
3 the World Shooting Complex sanctioned by a national  
4 governing body. For purposes of transfers or sales under  
5 subparagraph (5) of this paragraph (g), the Department of  
6 Natural Resources shall give notice to the Department of  
7 State Police at least 30 calendar days prior to any  
8 competitive shooting events at the World Shooting Complex  
9 sanctioned by a national governing body. The notification  
10 shall be made on a form prescribed by the Department of  
11 State Police. The sanctioning body shall provide a list of  
12 all registered competitors and attendees at least 24 hours  
13 before the events to the Department of State Police. Any  
14 changes to the list of registered competitors and attendees  
15 shall be forwarded to the Department of State Police as  
16 soon as practicable. The Department of State Police must  
17 destroy the list of registered competitors and attendees no  
18 later than 30 days after the date of the event. Nothing in  
19 this paragraph (g) relieves a federally licensed firearm  
20 dealer from the requirements of conducting a NICS  
21 background check through the Illinois Point of Contact  
22 under 18 U.S.C. 922(t). For purposes of this paragraph (g),  
23 "application" means when the buyer and seller reach an  
24 agreement to purchase a firearm. For purposes of this  
25 paragraph (g), "national governing body" means a group of  
26 persons who adopt rules and formulate policy on behalf of a

1 national firearm sporting organization.

2 (h) While holding any license as a dealer, importer,  
3 manufacturer or pawnbroker under the federal Gun Control  
4 Act of 1968, manufactures, sells or delivers to any  
5 unlicensed person a handgun having a barrel, slide, frame  
6 or receiver which is a die casting of zinc alloy or any  
7 other nonhomogeneous metal which will melt or deform at a  
8 temperature of less than 800 degrees Fahrenheit. For  
9 purposes of this paragraph, (1) "firearm" is defined as in  
10 the Firearm Owners Identification Card Act; and (2)  
11 "handgun" is defined as a firearm designed to be held and  
12 fired by the use of a single hand, and includes a  
13 combination of parts from which such a firearm can be  
14 assembled.

15 (i) Sells or gives a firearm of any size to any person  
16 under 18 years of age who does not possess a valid Firearm  
17 Owner's Identification Card.

18 (i-5) While holding a license under the Federal Gun  
19 Control Act of 1968, sells or gives with intent to transfer  
20 more than one firearm to a person within any 30-day period  
21 or sells or gives with intent to transfer a firearm to the  
22 person he or she knows or has reasonable cause to believe  
23 has received a firearm within the previous 30 days unless  
24 the receipt of multiple firearms is exempted under  
25 subsection (c) or (d) of Section 24-3.1A. It is an  
26 affirmative defense to a violation of this subsection that

1 the transferor in good faith relied on the records of the  
2 Department of State Police in concluding that the  
3 transferee had not transferred or received a firearm within  
4 the previous 30 days or that multiple purchases were  
5 authorized by subsection (b) of Section 24-3.1A, or relied  
6 in good faith on the records of a local law enforcement  
7 agency that the transfer was authorized by subsection (c)  
8 of Section 24-3.1A.

9 (j) Sells or gives a firearm while engaged in the  
10 business of selling firearms at wholesale or retail without  
11 being licensed as a federal firearms dealer under Section  
12 923 of the federal Gun Control Act of 1968 (18 U.S.C. 923).  
13 In this paragraph (j):

14 A person "engaged in the business" means a person who  
15 devotes time, attention, and labor to engaging in the  
16 activity as a regular course of trade or business with the  
17 principal objective of livelihood and profit, but does not  
18 include a person who makes occasional repairs of firearms  
19 or who occasionally fits special barrels, stocks, or  
20 trigger mechanisms to firearms.

21 "With the principal objective of livelihood and  
22 profit" means that the intent underlying the sale or  
23 disposition of firearms is predominantly one of obtaining  
24 livelihood and pecuniary gain, as opposed to other intents,  
25 such as improving or liquidating a personal firearms  
26 collection; however, proof of profit shall not be required

1 as to a person who engages in the regular and repetitive  
2 purchase and disposition of firearms for criminal purposes  
3 or terrorism.

4 (k) Sells or transfers ownership of a firearm to a  
5 person who does not display to the seller or transferor of  
6 the firearm either: (1) a currently valid Firearm Owner's  
7 Identification Card that has previously been issued in the  
8 transferee's name by the Department of State Police under  
9 the provisions of the Firearm Owners Identification Card  
10 Act; or (2) a currently valid license to carry a concealed  
11 firearm that has previously been issued in the transferee's  
12 name by the Department of State Police under the Firearm  
13 Concealed Carry Act. This paragraph (k) does not apply to  
14 the transfer of a firearm to a person who is exempt from  
15 the requirement of possessing a Firearm Owner's  
16 Identification Card under Section 2 of the Firearm Owners  
17 Identification Card Act. For the purposes of this Section,  
18 a currently valid Firearm Owner's Identification Card  
19 means (i) a Firearm Owner's Identification Card that has  
20 not expired or (ii) an approval number issued in accordance  
21 with subsection (a-10) of subsection 3 or Section 3.1 of  
22 the Firearm Owners Identification Card Act shall be proof  
23 that the Firearm Owner's Identification Card was valid.

24 (1) In addition to the other requirements of this  
25 paragraph (k), all persons who are not federally  
26 licensed firearms dealers must also have complied with

1 subsection (a-10) of Section 3 of the Firearm Owners  
2 Identification Card Act by determining the validity of  
3 a purchaser's Firearm Owner's Identification Card.

4 (2) All sellers or transferors who have complied  
5 with the requirements of subparagraph (1) of this  
6 paragraph (k) shall not be liable for damages in any  
7 civil action arising from the use or misuse by the  
8 transferee of the firearm transferred, except for  
9 willful or wanton misconduct on the part of the seller  
10 or transferor.

11 (1) Not being entitled to the possession of a firearm,  
12 delivers the firearm, knowing it to have been stolen or  
13 converted. It may be inferred that a person who possesses a  
14 firearm with knowledge that its serial number has been  
15 removed or altered has knowledge that the firearm is stolen  
16 or converted.

17 (B) Paragraph (h) of subsection (A) does not include  
18 firearms sold within 6 months after enactment of Public Act  
19 78-355 (approved August 21, 1973, effective October 1, 1973),  
20 nor is any firearm legally owned or possessed by any citizen or  
21 purchased by any citizen within 6 months after the enactment of  
22 Public Act 78-355 subject to confiscation or seizure under the  
23 provisions of that Public Act. Nothing in Public Act 78-355  
24 shall be construed to prohibit the gift or trade of any firearm  
25 if that firearm was legally held or acquired within 6 months  
26 after the enactment of that Public Act.

1       (B-5) As used in this Section, "sells or gives" means the  
2 actual or attempted transfer of a firearm, with or without  
3 consideration, but does not include the lease of a firearm, if  
4 the firearm is to be used on the lessor's premises, and does  
5 not include any transfer of possession when the transferor  
6 maintains supervision and control over the firearm.

7       (B-10) It is an affirmative defense to a violation of  
8 paragraph (i-5) of subsection (A) that the sales or giving with  
9 intent to transfer of a firearm was to a transferee who  
10 received the firearm as an heir, legatee, or beneficiary of or  
11 in a similar capacity to a deceased person who had owned the  
12 firearm. Nothing in this paragraph (B-10) makes lawful any  
13 transfer or possession with intent to transfer of a firearm, or  
14 any other possession or use of a firearm, in violation of any  
15 law, other than paragraph (i-5) of subsection (A), or in  
16 violation of any municipal or county ordinance.

17       (C) Sentence.

18       (1) Any person convicted of unlawful sale or delivery  
19 of firearms in violation of paragraph (c), (e), (f), (g),  
20 or (h) of subsection (A) commits a Class 4 felony. A person  
21 convicted of a violation of subsection (i-5) of subsection  
22 (A) of this Section commits a Class A misdemeanor for a  
23 first offense and a Class 4 felony for a second or  
24 subsequent offense.

25       (2) Any person convicted of unlawful sale or delivery  
26 of firearms in violation of paragraph (b) or (i) of

1 subsection (A) commits a Class 3 felony.

2 (3) Any person convicted of unlawful sale or delivery  
3 of firearms in violation of paragraph (a) of subsection (A)  
4 commits a Class 2 felony.

5 (4) Any person convicted of unlawful sale or delivery  
6 of firearms in violation of paragraph (a), (b), or (i) of  
7 subsection (A) in any school, on the real property  
8 comprising a school, within 1,000 feet of the real property  
9 comprising a school, at a school related activity, or on or  
10 within 1,000 feet of any conveyance owned, leased, or  
11 contracted by a school or school district to transport  
12 students to or from school or a school related activity,  
13 regardless of the time of day or time of year at which the  
14 offense was committed, commits a Class 1 felony. Any person  
15 convicted of a second or subsequent violation of unlawful  
16 sale or delivery of firearms in violation of paragraph (a),  
17 (b), or (i) of subsection (A) in any school, on the real  
18 property comprising a school, within 1,000 feet of the real  
19 property comprising a school, at a school related activity,  
20 or on or within 1,000 feet of any conveyance owned, leased,  
21 or contracted by a school or school district to transport  
22 students to or from school or a school related activity,  
23 regardless of the time of day or time of year at which the  
24 offense was committed, commits a Class 1 felony for which  
25 the sentence shall be a term of imprisonment of no less  
26 than 5 years and no more than 15 years.

1           (5) Any person convicted of unlawful sale or delivery  
2           of firearms in violation of paragraph (a) or (i) of  
3           subsection (A) in residential property owned, operated, or  
4           managed by a public housing agency or leased by a public  
5           housing agency as part of a scattered site or mixed-income  
6           development, in a public park, in a courthouse, on  
7           residential property owned, operated, or managed by a  
8           public housing agency or leased by a public housing agency  
9           as part of a scattered site or mixed-income development, on  
10          the real property comprising any public park, on the real  
11          property comprising any courthouse, or on any public way  
12          within 1,000 feet of the real property comprising any  
13          public park, courthouse, or residential property owned,  
14          operated, or managed by a public housing agency or leased  
15          by a public housing agency as part of a scattered site or  
16          mixed-income development commits a Class 2 felony.

17          (6) Any person convicted of unlawful sale or delivery  
18          of firearms in violation of paragraph (j) of subsection (A)  
19          commits a Class A misdemeanor. A second or subsequent  
20          violation is a Class 4 felony.

21          (7) Any person convicted of unlawful sale or delivery  
22          of firearms in violation of paragraph (k) of subsection (A)  
23          commits a Class 4 felony, except that a violation of  
24          subparagraph (1) of paragraph (k) of subsection (A) shall  
25          not be punishable as a crime or petty offense. A third or  
26          subsequent conviction for a violation of paragraph (k) of

1 subsection (A) is a Class 1 felony.

2 (8) A person 18 years of age or older convicted of  
3 unlawful sale or delivery of firearms in violation of  
4 paragraph (a) or (i) of subsection (A), when the firearm  
5 that was sold or given to another person under 18 years of  
6 age was used in the commission of or attempt to commit a  
7 forcible felony, shall be fined or imprisoned, or both, not  
8 to exceed the maximum provided for the most serious  
9 forcible felony so committed or attempted by the person  
10 under 18 years of age who was sold or given the firearm.

11 (9) Any person convicted of unlawful sale or delivery  
12 of firearms in violation of paragraph (d) of subsection (A)  
13 commits a Class 3 felony.

14 (10) Any person convicted of unlawful sale or delivery  
15 of firearms in violation of paragraph (l) of subsection (A)  
16 commits a Class 2 felony if the delivery is of one firearm.  
17 Any person convicted of unlawful sale or delivery of  
18 firearms in violation of paragraph (l) of subsection (A)  
19 commits a Class 1 felony if the delivery is of not less  
20 than 2 and not more than 5 firearms at the same time or  
21 within a one year period. Any person convicted of unlawful  
22 sale or delivery of firearms in violation of paragraph (l)  
23 of subsection (A) commits a Class X felony for which he or  
24 she shall be sentenced to a term of imprisonment of not  
25 less than 6 years and not more than 30 years if the  
26 delivery is of not less than 6 and not more than 10

1 firearms at the same time or within a 2 year period. Any  
2 person convicted of unlawful sale or delivery of firearms  
3 in violation of paragraph (1) of subsection (A) commits a  
4 Class X felony for which he or she shall be sentenced to a  
5 term of imprisonment of not less than 6 years and not more  
6 than 40 years if the delivery is of not less than 11 and  
7 not more than 20 firearms at the same time or within a 3  
8 year period. Any person convicted of unlawful sale or  
9 delivery of firearms in violation of paragraph (1) of  
10 subsection (A) commits a Class X felony for which he or she  
11 shall be sentenced to a term of imprisonment of not less  
12 than 6 years and not more than 50 years if the delivery is  
13 of not less than 21 and not more than 30 firearms at the  
14 same time or within a 4 year period. Any person convicted  
15 of unlawful sale or delivery of firearms in violation of  
16 paragraph (1) of subsection (A) commits a Class X felony  
17 for which he or she shall be sentenced to a term of  
18 imprisonment of not less than 6 years and not more than 60  
19 years if the delivery is of 31 or more firearms at the same  
20 time or within a 5 year period.

21 (D) For purposes of this Section:

22 "School" means a public or private elementary or secondary  
23 school, community college, college, or university.

24 "School related activity" means any sporting, social,  
25 academic, or other activity for which students' attendance or  
26 participation is sponsored, organized, or funded in whole or in

1 part by a school or school district.

2 (E) A prosecution for a violation of paragraph (k) of  
3 subsection (A) of this Section may be commenced within 6 years  
4 after the commission of the offense. A prosecution for a  
5 violation of this Section other than paragraph (g) of  
6 subsection (A) of this Section may be commenced within 5 years  
7 after the commission of the offense defined in the particular  
8 paragraph.

9 (Source: P.A. 98-508, eff. 8-19-13; 99-29, eff. 7-10-15;  
10 99-143, eff. 7-27-15; revised 10-16-15.)

11 (720 ILCS 5/24-3.1A new)

12 Sec. 24-3.1A. Unlawful acquisition of firearms.

13 (a) Except as exempted in subsections (b) and (c), it is  
14 unlawful for any person other than a person holding a license  
15 under the Federal Gun Control Act of 1968, as amended, to  
16 acquire more than one firearm within any 30-day period.

17 (b) Acquisitions in excess of one firearm within a 30-day  
18 period may be made upon completion of an enhanced background  
19 check, as described in this Section, by special application to  
20 the Department of State Police listing the number and type of  
21 firearms to be acquired and transferred for lawful business or  
22 personal use, in a collector series, for collections, as a bulk  
23 purchase from estate sales, and for similar purposes. The  
24 application must be signed under oath by the applicant on forms  
25 provided by the Department of State Police, must state the

1 purpose for the acquisition above the limit, and must require  
2 satisfactory proof of residency and identity. The application  
3 is in addition to the firearms transfer report required by the  
4 Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF). The  
5 Director of State Police shall adopt rules, under the Illinois  
6 Administrative Procedure Act, for the implementation of an  
7 application process for acquisitions of firearms above the  
8 limit.

9 Upon being satisfied that these requirements have been met,  
10 the Department of State Police must issue to the applicant a  
11 nontransferable certificate that is valid for 7 days from the  
12 date of issue. The certificate must be surrendered to the  
13 transferor by the prospective transferee before the  
14 consummation of the transfer and must be kept on file at the  
15 transferor's place of business for inspection as provided in  
16 Section 24-4. Upon request of any local law enforcement agency,  
17 and under its rules, the Department of State Police may certify  
18 the local law enforcement agency to serve as its agent to  
19 receive applications and, upon authorization by the Department  
20 of State Police, issue certificates under this Section.  
21 Applications and certificates issued under this Section must be  
22 maintained as records by the Department of State Police, and  
23 made available to local law enforcement agencies.

24 (c) This Section does not apply to:

25 (1) a law enforcement agency;

26 (2) State and local correctional agencies and

1 departments;

2 (3) the acquisition of antique firearms as defined by  
3 paragraph (4) of Section 1.1 of the Firearm Owners  
4 Identification Card Act;

5 (4) a person whose firearm is stolen or irretrievably  
6 lost who deems it essential that the firearm be replaced  
7 immediately. The person may acquire another firearm, even  
8 if the person has previously acquired a firearm within a  
9 30-day period, if: (i) the person provides the firearms  
10 transferor with a copy of the official police report or a  
11 summary of the official police report, on forms provided by  
12 the Department of State Police, from the law enforcement  
13 agency that took the report of the lost or stolen firearm;  
14 (ii) the official police report or summary of the official  
15 police report contains the name and address of the firearm  
16 owner, the description and serial number of the firearm,  
17 the location of the loss or theft, the date of the loss or  
18 theft, and the date the loss or theft was reported to the  
19 law enforcement agency; and (iii) the date of the loss or  
20 theft as reflected on the official police report or summary  
21 of the official police report occurred within 30 days of  
22 the person's attempt to replace the firearm. The firearm's  
23 transferor must attach a copy of the official police report  
24 or summary of the official police report to the original  
25 copy of the form provided by the Department of State Police  
26 completed for the transaction, retain it for the period

1 prescribed by the Department of State Police, and forward a  
2 copy of the documents to the Department of State Police.  
3 The documents must be maintained by the Department of State  
4 Police and made available to local law enforcement  
5 agencies;

6 (5) any branch of the United States Armed Forces,  
7 including the Reserves and National Guard;

8 (6) any person who purchases, rents, or leases a  
9 firearm and then exchanges it for another firearm provided  
10 by a licensed dealer within a 30-day period; or

11 (7) a federal, State, or local historical society,  
12 museum, or institutional collector open to the public.

13 (d) For the purposes of this Section, "acquisition" does  
14 not include the exchange or replacement of a firearm by a  
15 transferor for a firearm transferred from the transferor by the  
16 same person seeking the exchange or replacement within the  
17 30-day period immediately preceding the date of exchange or  
18 replacement.

19 (e) The exemptions in subsections (b) and (c) are  
20 affirmative defenses to a violation of subsection (a).

21 (f) A violation of this Section is a Class A misdemeanor  
22 for a first offense and a Class 4 felony for a second or  
23 subsequent offense.

24 (720 ILCS 5/24-3.3) (from Ch. 38, par. 24-3.3)

25 Sec. 24-3.3. Unlawful Sale or Delivery of Firearms on the

1 Premises of Any School, regardless of the time of day or the  
2 time of year, or any conveyance owned, leased or contracted by  
3 a school to transport students to or from school or a school  
4 related activity, or residential property owned, operated or  
5 managed by a public housing agency. Any person 18 years of age  
6 or older who sells, gives or delivers any firearm to any person  
7 under 18 years of age in any school, regardless of the time of  
8 day or the time of year or residential property owned, operated  
9 or managed by a public housing agency or leased by a public  
10 housing agency as part of a scattered site or mixed-income  
11 development, on the real property comprising any school,  
12 regardless of the time of day or the time of year or  
13 residential property owned, operated or managed by a public  
14 housing agency or leased by a public housing agency as part of  
15 a scattered site or mixed-income development commits a Class 2  
16 ~~3~~ felony. School is defined, for the purposes of this Section,  
17 as any public or private elementary or secondary school,  
18 community college, college or university. This does not apply  
19 to peace officers or to students carrying or possessing  
20 firearms for use in school training courses, parades, target  
21 shooting on school ranges, or otherwise with the consent of  
22 school authorities and which firearms are transported unloaded  
23 and enclosed in a suitable case, box or transportation package.  
24 (Source: P.A. 91-673, eff. 12-22-99.)

1       Sec. 24.8-2.5. Unlawful possession of air rifle in a school  
2       or school-related activity.

3       (a) A person not a law enforcement officer commits unlawful  
4       possession of an air rifle in a school or school-related  
5       activity when he or she knowingly possesses or knowingly has  
6       under his or control in a motor vehicle an air rifle capable of  
7       discharging a shot or pellet by whatever means in a school or  
8       school-related activity without the written authorization of  
9       the board or officer in charge of the school.

10       (b) For purposes of this Section:

11       "School" means a public or private elementary or  
12       secondary school, community college, college, or  
13       university.

14       "School-related activity" means any sporting, social,  
15       academic, or other activity for which students' attendance  
16       or participation is sponsored, organized, or funded in  
17       whole or in part by a school or school district.

18       (720 ILCS 5/24.8-5)

19       Sec. 24.8-5. Sentence. A violation of this Article is a  
20       petty offense, except Section 24.8-2.5 which is a Class A  
21       misdemeanor. The State Police or any sheriff or police officer  
22       shall seize, take, remove or cause to be removed at the expense  
23       of the owner, any air rifle sold or used in any manner in  
24       violation of this Article.

25       (Source: P.A. 97-1108, eff. 1-1-13.)

1           Section 99. Effective date. This Act takes effect upon  
2           becoming law.

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